UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

v.

DAVID SAMSON,

Defendant.

Crim. No. 2:16-0334 (JLL)

SENTENCING MEMORANDUM ON BEHALF OF DAVID SAMSON

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INTRODUCTION

We respectfully submit this memorandum and accompanying documentation on behalf of David Samson to assist the Court in fashioning an appropriate sentence for him. As the Court is aware, on July 14, 2016, David pled guilty to one count of violating 18 U.S.C. §666 (a)(1)(B). Through his plea, David accepted full and complete responsibility for his improper conduct while Chairman of the Port Authority of New York and New Jersey ("Port Authority"), which was an aberration in an otherwise unblemished and extraordinary career.

David, at the age of 77, has led an accomplished and exemplary life committed to his family, his profession, his friends and public service. Other than the isolated activity that brings him before this Court, his history is beyond reproach. Coming from modest and challenging beginnings, he has worked hard since the age of twelve to attend college, join the Army, graduate from law school and become an accomplished attorney. As the numerous letters to the Court provided with this submission attest, David is a devoted father, a loving husband, a dedicated public servant, a lifelong friend to many, and a mentor to hundreds of people from all walks of life. Now, in the twilight of his life, he stands before the Court a humbled, ashamed and broken person. As Tony Bill, a long-time friend who recently met with him wrote, "[h]e is devastated and ashamed of himself, as only a deeply honest man can be. Typically for him, he didn't excuse himself, demonize others, or sugarcoat his own pain for the errors he made."[1] Similarly, his son Richard wrote:

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[1] This quotation and those that follow are taken from character letters written on David's behalf. These letters are attached to this memorandum as Exhibits 1–49. For the Court's convenience, the letters are grouped as follows with each group in alphabetical order: letters from David's family (Exhibits 1–7); letters from David's supporters (Exhibits 8–45); and letters from Goodwill Industries of Aiken, South Carolina (Exhibits 47–49). Each of the letters is listed in a table of exhibits included at the beginning of this Sentencing Memorandum, immediately following the table of contents.

> Life has handed him big challenges; he met them. I know—because I have seen first-hand that his current situation has filled him with great disappointment in himself and a sense of failure. I know that he deeply regrets a truly aberrational moment in an otherwise stellar career. I suspect that the deep level of remorse, pain and sorrow he has endured as a result of this situation have erased, in his own mind, all of the other wonderful things he has achieved. Because he has strived to live to such high standards, this transitory fall has been particularly hard on him.

Through this memorandum, we ask the Court to place David's offense in the context of the entirety of his life. His guilty plea reflects his recognition that what he did in misusing his position as the Chairman of the Port Authority to delay the Port's Board from voting on an uncontroversial item relating to United Airlines was wrong, and he fully accepts responsibility for his conduct. That said, his actions in pushing United to reinstate a flight that it previously operated and which reduced his travel time to his home in South Carolina by approximately one hour did not change the outcome of any Board action and did not financially harm the public or the Port Authority. David never permitted himself to become beholden to United in any way, and there is no dispute that on a number of other much larger United-related matters that came before the Port Authority Board while David was Chairman, he did not provide United with what it wanted. David unquestionably misused his position in this isolated incident, but he was not corrupted.

We also ask the Court to consider the collateral consequences of David's guilty plea. He has been publicly and politically humiliated, despite having served in a variety of public and private positions with distinction. He will end his life branded a felon. After 52 years of practicing law, he has voluntarily surrendered his law license. The firm he founded and built from 3 attorneys to more than 130 and one of New Jersey's best has been rebranded, stripping David's name from the firm's public facade. It has been a dramatic and tragic fall from grace for one of the vaunted leaders of our Bar.

David is also in a declining state of physical and mental health which requires regular ongoing medical attention. Among other things, David recently [redacted] David's mental condition is no better than his physical condition as he suffers from [redacted] One of David's doctors has reported to the Probation Department that David is "very likely in the last few years of his life" and that "[i]f this patient is subjected to incarceration of any kind, it is likely to result in progressive worsening of his already bleak medical and psychiatric condition."

There is no doubt that David will never appear before a criminal court again in his life. While David foolishly permitted himself to cross the line on one occasion, for this brief exercise of extremely poor judgment, David has already paid, and will continue to pay dearly.

The parties' Rule 11(c)(1)(C) Plea Agreement specifically contemplates the potential of a probationary sentence and permits the Court to grant downward departures and variances which would allow for such a sentence. Under all the circumstances present in this unique case, a non-custodial sentence with a community service component suited to David's qualifications is sufficient, but not greater than necessary, to accomplish the goals of sentencing.

Since his forced retirement, David has started working with a charitable enterprise that can appropriately satisfy a community service obligation. For the last eight months, David has been working with Goodwill Industries near his now permanent home in Aiken, South Carolina, which can significantly benefit from his background and experience. His local Goodwill chapter is in the process of developing vocational training and educational programs for at-risk populations that include returning veterans, ex-offenders and those living below the poverty line.

We have attached to this memorandum letters and endorsements from senior Goodwill officials that provide specific details of the program David has started working with, as well as a short video that provides a visual description of the program.[2] As is evident from these materials, David has the opportunity to change hundreds of lives in his community for the better.

For all of the reasons described herein, a non-custodial sentence that includes a substantial term of community service fulfills the requirements of 18 U.S.C. §3553 (a) by imposing a sentence that is "sufficient, but not greater than necessary" to meet the goals of sentencing.

BACKGROUND

I. THE OFFENSE: COMPLETELY UNLIKE THE TYPICAL CORRUPTION CASE

In the fall of 2011, David blackened a distinguished career of meaningful public service and important private sector work by misusing his position at the Port Authority to obtain a personal benefit from United Airlines. By his wrongful conduct, David obtained an extremely narrow benefit—the reinstatement of a previously-operated direct flight from Newark Airport, near where he worked, to Columbia, South Carolina, near where he had a home. And the specific way in which he improperly used his office was equally narrow—David delayed the Port Authority Board from voting for three weeks on the uncontroversial United wide-body aircraft hangar related item, which was not urgent and which was essentially pre-approved and guaranteed to pass whenever it was voted upon.

Indeed, both sides of David's offense, the benefit he received and his misuse of his position, are unlike that of any other public corruption case we have ever heard of or uncovered in research. On the one hand, David did not solicit money or in-kind benefits—he always paid

[2] For the Court's convenience, the video has been submitted on a DVD and is attached hereto as Exhibit 46.

full fare for the Newark-Columbia flight, which was available to the general public on the same terms as it was to David. His simple aim was to secure a more convenient travel schedule, a benefit that he had been told United and other airlines often afforded to other public officials like himself. David had no conception of what the economics of reinstating the flight were nor did he foresee that it could result in a loss to United. And importantly, his actions did not financially harm the Port Authority, New Jersey, or its citizens, and his subsequent conduct with United demonstrates that he never compromised the Port Authority's interests as a result of United having made an accommodation on the reinstated flight.

To be clear, the following description of this case's unique nature is not offered to minimize the offense in any way; David committed a crime, and he has accepted full responsibility for the offense and its consequences. Instead, the details about the offense described below are provided to emphasize that the offense David committed is essentially unprecedented and substantially different from other public corruption cases.

A. David Discusses the Newark-Columbia Route With United's CEO

On September 13, 2011, about seven months after being appointed to the Port Authority and elected its Chairman, David attended a routine "meet and greet" dinner at Novita restaurant in Manhattan with, among others, United's then-CEO Jeffrey Smisek and Jamie Fox, a consultant for United and one of David's closest personal friends who recently passed away (the "Consultant"). During the dinner, Mr. Smisek raised with David various items of Port Authority business that were of interest to United. It was during the course of this dinner that David and Mr. Smisek spoke about the Newark-Columbia route.

Specifically, the Newark-Columbia route came up while David and Mr. Smisek discussed where they lived and their travel arrangements. After Mr. Smisek described his own commute between Houston and Chicago, David explained that he and his wife had a home in Aiken, South

Carolina to which he regularly commuted. David went on to say that he previously had taken a direct Continental flight from Newark to Columbia, South Carolina, but after that flight was cancelled, he began flying to Charlotte and driving to Aiken, which added approximately one hour of driving time to his trip. During the discussion, David indicated that he remembered that when Continental ran the flight between Newark and Columbia the flight was regularly full and asked Mr. Smisek if he would look into the possibility of reinstating the flight. Their discussion of the topic concluded with Mr. Smisek telling David that United would look into his request.

B. The Hangar Agreement Between United and the Port Authority

In October 2009, more than a year before David joined the organization, the Port Authority's Board was scheduled to consider whether to lease an area of land at the edge of Newark Airport to United Airlines (which, at the time, was Continental Airlines) for the construction of a maintenance hangar. The hangar would be used to service United's new fleet of wide-body aircraft. For reasons that are unclear from the Board's documents, the agenda for the Board's October 2009 meeting was amended, and the wide-body hangar item was pulled at the last minute. The agenda item was not re-presented for the Board's consideration in either the remainder of 2009 or in 2010.

The hangar issue resurfaced in late 2011, two years after it was first scheduled for the Board's consideration and one month following David's dinner with Mr. Smisek at Novita. Specifically, in October 2011, the Port's Aviation Department, with the recommendation of the Port's Real Estate Department, both of which are made up of career employees, submitted a proposed agreement between United and the Port Authority to the Port Authority's Secretary's Office so that it could be considered by the Board.[3] The proposed agreement (the "Hangar

[3] In order for a proposed agenda item to reach the Board for its consideration, it not only had to be proposed by a specific Department within the Port, but the Executive Director of the Port

Agreement") involved the construction of a wide-body aircraft hangar at Newark Airport that would enable United to perform maintenance on its fleet of new wide-body aircraft. Under the Hangar Agreement, United agreed to invest $25 million for the hangar's construction and to lease a portion of Newark Airport from the Port Authority for 25 years at a total rental amount of approximately $20.8 million. The agreement also provided that United would relocate a taxiway affected by construction of the hangar, and the Port Authority agreed to reimburse United up to $10 million for the costs of doing so. United did not formally approve the proposed agreement until November 7, 2011, when its executive committee signed off on the lease.

In late October or early November, a vote on the Hangar Agreement was included on the proposed agenda for the Board's November 15, 2011 meeting. Given that it had already been approved by the Port Authority's Aviation Department, recommended by the Port's Department of Real Estate and Development, approved by the Port's Executive Director, and blessed by the Governors' offices in both New York and New Jersey, the Hangar Agreement was essentially guaranteed to be approved by the Board.

C. David Delays the Board's Consideration of the Hangar Agreement

Following his dinner with Mr. Smisek at Novita, David was optimistic that United would reinstate the non-stop Newark-Columbia route because United's Consultant had told him that United and other airlines regularly extended special travel accommodations, like convenient flight routes, to senior public officials. United, however, refused to provide an answer about whether it was going to reinstate the flight. For weeks following the September 13 Novita dinner, United's decision on the flight remained unclear. On October 18, 2011, David was advised by United's Consultant that the fate of David's request was "not looking good" but that the

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Authority as well as the Governors' Offices of both New York and New Jersey also had to allow the item to proceed.

Consultant would continue working on the issue by "going up the ladder." About two weeks later, on November 2, 2011, the Consultant again advised David that he was still working to get his client United to reinstate the flight. At this point, David still did not have an answer as to whether United would reinstate the Newark-Columbia flight.

It was around this time in early November 2011 that David made a fundamental, uncharacteristic error in judgment—he took steps, with the encouragement of United's Consultant, to use his position to delay the Port Authority Board from voting on and approving the non-controversial Hangar Agreement. After learning from the Consultant on November 2 that a final decision had not been reached and that the Consultant planned to raise the issue again with United, David replied via email that he had caused the item to be removed from the agenda for the Port's November 15 Board meeting.

Thus, in response to United's reluctance to extend what David believed was a relatively routine accommodation—and its continued delay in communicating a clear decision on the request—David had the Port Authority Secretary's Office remove the Hangar Agreement from the proposed agenda for the November 15, 2011 Board meeting. As a result, a vote on the Hangar Agreement was delayed for about three weeks and rescheduled for the Board's next meeting on December 8, 2011. During those three weeks between the November and December Board meetings, David and the Consultant periodically discussed via email, among other topics, the status of the flight and their mutual desire to see it happen. Ultimately, the Consultant told David that he thought David should put the item back on the agenda so it could proceed as normal during the December Board meeting.

It is worth noting that at no time prior to the December meeting had the Consultant or anyone else told David that United was going to reinstate the flight. Despite that continued uncertainty, David permitted the item to move forward and he voted in its favor, as did all of the other Commissioners. In legal terms, the *quid* went forward with no assurance that the *quo* was forthcoming.

The emails between David and the Consultant in the weeks leading up to the December 8, 2011 Board meeting portray the two of them coordinating to pressure United on the flight route and express a willingness on David's part to remove an item from the Board's agenda to help achieve this goal. While we believe that the face and color of those emails, without context, exaggerates David's wrongful intent—David and the Consultant had a long-term personal relationship, and they regularly engaged in casual banter—we do not dispute that the emails accurately reflect that David wanted United to reinstate the Newark-Columbia route and that he delayed a vote on the Hangar Agreement from the November Board meeting to the December meeting to pressure United for a decision.

The Hangar Agreement was on the agenda for the Board's December 8, 2011 meeting, and on that day in public sessions, both the Port Authority's Operations Committee and its full Board unanimously approved the Agreement. On December 15, a week *after* the Hangar Agreement was approved by David and the Port Authority's Board, the Consultant emailed David and wrote, "I think we are getting this done!" This was the first time that David heard from the Consultant or anyone else that there was a likelihood that United was going to reinstate the Newark-Columbia route.

While in mid-December 2011 David and the Consultant discussed convenient days for the flight and in early January 2012 the Consultant provided David with the route's details, United did not actually begin operating the Newark-Columbia route until nine months later in September 2012. David used the Newark-Columbia route approximately 27 times, or approximately 13.5 round trips, between October 2012 and January 2014, paying full fare on every occasion. David never received a discount on the fare or any upgrades. Further, he was never told what the economics were of United reinstating the flight nor was ever told whether or not the flight was profitable.

The government has never alleged that David solicited or received an unlawful benefit from United aside from the reinstatement of the Newark-Columbia route. In this regard, David's offense is unlike any other public corruption case we are aware of—the only benefit he is charged with receiving was equally available to the general public, and United offered the flight to the public on the same terms as those offered to David.[4]

While David was unquestionably wrong to delay the Board from voting on the Hangar Agreement for three weeks, it is important to note that he never attempted to alter the Agreement's terms, nor did he attempt to interfere with its ultimate passage. He simply delayed the vote for three weeks. The Hangar Agreement was essentially guaranteed to be approved, whether the vote occurred on November 15 or December 8.

D. David Was Not Corrupted by the Newark-Columbia Route

Importantly, while David unquestionably acted improperly, he did not believe that his conduct threatened the commercial interests of the Port Authority, New Jersey, or its citizens. Further, David's misconduct began and ended with his conduct surrounding pushing the Board's vote on the Hangar Agreement from November 15 to December 8, 2011. While the government in its sentencing memorandum suggests that David abused his position "[o]ver the course of approximately three years," that is simply not accurate. While it is true that David used the

[4] Showing just how available the flight was, the government has acknowledged that some of its employees, including Assistant United States Attorneys, utilized the reinstated Newark-Columbia route to get to and from the Department of Justice's national training center, which is located in Columbia, South Carolina.

reinstated Newark-Columbia route on approximately 13.5 roundtrip flights between 2012 and 2014 (which, presumably, is how the government stretched David's improper conduct that took place at the end of 2011 to occurring over three years), he paid full fare for each of those trips. But of far greater importance is that during the same time period he was occasionally taking the reinstated route, David was called on to address a number of additional United related items (and, as described below, there were a number of material matters that came before the Board). Had David continued to abuse his power after United agreed to reinstate the Newark-Columbia route, his conduct could conceivably start to resemble that of other public officials charged with corruption.

But that is not what happened. After his one-time and aberrational lapse in judgment, David dutifully carried out his responsibilities as Chairman with the singular goal of advancing the Port Authority's and, by extension, the State of New Jersey's interests. Those interests were often at odds with United's desires, yet David was unwavering in his work to benefit the Port Authority and New Jersey, often at the expense of United.

The following section discusses four particular United-related items that came before the Port Authority Board during David's tenure and after United had agreed to reinstate the Newark-Columbia route, that were of far greater significance to United than the Hangar Agreement. David's actions with regard to each item clearly demonstrate that he was not corrupted by the flight route as, on each item, he did not accede to United's wishes but instead pushed United hard to agree to what the Port Authority or New Jersey wanted to do or he simply did not involve himself in the issue.

Importantly, we previously shared our views on each of these items with the government which, after conducting its lengthy and thorough investigation, indicated it did not have evidence to dispute the facts set forth below and represented that David was not a subject or target of any other related matters they were investigating.

1. Atlantic City Airport

In 2007, New Jersey and New York both passed legislation allowing the Port Authority to buy or build two new airports, one in each state, outside the Port Authority's geographic district. That same year, the Port Authority took over the operations of Stewart Airport in New Windsor, New York. Coinciding with David's arrival in early 2011, the Port Authority began considering whether to take over the operations of Atlantic City Airport as New Jersey's equivalent to Stewart Airport. Because the State of New Jersey was at the same time making a concerted effort to revitalize Atlantic City as a tourist destination, expanding the operations of Atlantic City Airport fit well into the State's plans.

In March 2013, the Port Authority formally voted to authorize taking over the Atlantic City Airport. Once approved, the Port Authority began efforts to expand the number of carriers and flights at the airport to make the takeover a success. As United already had a large presence in New Jersey, it was an obvious and logical airline to pursue. But from the start of David's tenure at the Port Authority, United made clear to David and others at the Port Authority that it had no interest in entering the Atlantic City market. Despite United's unambiguous position, David put heavy pressure on United to add flights from Chicago and Houston (two of United's main hubs) to the newly acquired Atlantic City Airport. After some aggressive negotiations, United ultimately agreed and added the requested flights. The contemporaneous emails on this subject demonstrate just how firm David was in negotiating the best deal for the Port Authority and New Jersey.

In August 2013, David and Mr. Smisek met with Governor Christie who informed Mr. Smisek that New Jersey wanted United to add service from Chicago and Houston to Atlantic

City and that, if United agreed, the State would support the Port Authority expanding PATH service to Newark Airport. On September 6, 2013, approximately two weeks after that meeting, United's Consultant emailed Samson and told him "[w]e have an ACY plan!!!!! Smisek signed off[.]" After a series of back and forth emails, the Consultant made clear that United had only agreed to add service from Dulles Airport near Washington, D.C. and not the two airports the State had requested. When David told the Consultant that Dulles was not what was asked for, the Consultant wrote "[w]ho cares where the damn thing flies as long as they get into market and you show investment?" While the Consultant had a legitimate point—getting United to agree to add any service to Atlantic City would be a huge victory for the Port Authority—David did not back down and told the Consultant to inform Mr. Smisek that what United offered was not sufficient or acceptable.

On September 10, 2013, two days before a scheduled press conference to announce the State's support for a PATH to Newark Airport extension, the Consultant emailed David and told him that he had "delivered [David's] message" to Mr. Smisek and that the "response was not favorable. Let's see what the day brings." What the day ended up bringing was David speaking with both Mr. Smisek and the Governor, and Mr. Smisek still refusing to agree to add the requested flights to Atlantic City. Rather than give in to United, the press conference was cancelled, and United reacted by pulling its offer to add service from Dulles to Atlantic City.

Showing just how important the additional service to Atlantic City Airport was, the negotiations picked up again just weeks later. On September 23, 2013, David emailed the Port Authority's Deputy Executive Director and told him that the "first order of business," upon the Deputy Executive Director's return from a vacation, was to "resolve the ACY issue ASAP." On September 28, 2013, David and Mr. Smisek spoke by telephone. During the call, Mr. Smisek maintained his prior position that United would not add the flights the State had requested. David refused to back down and held firm that United would have to agree to what the State had requested.

David's aggressive negotiating tactics worked. Approximately one month later, on October 30, 2013, the Consultant emailed David and told him that "[t]hey will do it." The Consultant emailed Samson again the following day telling him to "[e]xpect a call from Smisek by tomorrow am." David responded, asking "will he confirm all terms," and the Consultant stated "[t]hat is what I am told." Mr. Smisek called David shortly thereafter and, seemingly reluctantly, confirmed that United would add service from both Chicago and Houston to Atlantic City. On November 14, 2013, the State and United held a press conference at Newark Airport announcing the new Atlantic City service. Notably, it was the general belief among New Jersey State officials that the deal was good for the State. Indeed, New Jersey State Senate President Stephen Sweeney, who was present at the announcement, was quoted as saying that the added service could help "unlock the nation to come into Atlantic City."

There may be no better evidence that David was not corrupted by the Newark-Columbia flight than his negotiations with United regarding the addition of flights to and from Atlantic City. David (and other public officials) believed that such flights were in the best interest of the Port Authority, New Jersey, and its citizens. Accordingly, he aggressively pressed United to add the flights, even though United emphatically expressed its desire not to do so.

2. Aircraft Rescue and Firefighting Fee

In order to obtain operating certificates from the FAA, federal regulations require that airports of a certain size provide aircraft rescue and firefighting ("ARFF") emergency response to aircraft accidents. Historically, the Port Authority Police Department provided ARFF services at the three major Port Authority airports, including Newark Airport.

In 2012, the FAA completed a review of ARFF safety recordkeeping at the Port Authority's airports and uncovered significant violations (primarily at JFK). In March 2013, and after significant negotiation between the FAA and Port Authority employees, the Port Authority's Board unanimously authorized the Executive Director to enter into a settlement with the FAA that required the Port Authority to create stand-alone ARFF units. Most of the additional costs in doing so were to be passed on to the airlines, with United alone liable for more than $20 million, which was a massive increase from the approximately $4 million it had been paying previously. Notably, David voted in favor of this settlement with its substantial consequences to United.

Not surprisingly, when United learned about this ARFF-related increase, it objected in numerous ways, including having Mr. Smisek request a meeting with David and the Governor to complain about the increased charges. That meeting took place in August 2013 in Trenton. Ultimately, United was unsuccessful in convincing the Port Authority to reduce United's share of the increased costs. United was upset enough by this issue that on December 10, 2014, it filed a complaint against the Port Authority with the FAA challenging the Port's imposition of the ARFF fee as well as other flight fees, some of which were imposed during David's tenure as Chairman, which United claimed were "excessive, unreasonable and discriminatory."[5] That case remains ongoing.

Like the other items of interest to United that arose at the Port Authority during David's tenure, the ARFF issue demonstrates that David was not corrupted by the Newark-Columbia route. United protested to David and others that the Port Authority's imposition of substantial additional fees was unfair, yet David declined to support United on this issue in any manner whatsoever.

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[5] Complaint at 2, *United Airlines, Inc. v. Port Auth. of N.Y. & N.J.*, FAA Docket No. 16-14-13 (Dec. 10, 2014), *available at* http://airlineinfo.com/faapdf2/499.pdf.

3. Terminal A

Since as early as May 2004, the Port Authority began studying and planning for the redevelopment of the antiquated Terminal A at Newark Airport. Prior to David's tenure, the Port Authority considered two main alternatives—modernizing and expanding the existing terminal, on one hand, and developing an entirely new terminal, on the other—and it determined that the development of a new terminal was the best option. The scope of this multi-billion dollar project was immense. Planning costs alone reached $65 million, exceeding the value of the entire Hangar Agreement.

In virtually every meeting or conversation David had with senior United officials after joining the Port Authority, the United officials raised Terminal A as an issue of importance to them, and they made clear that United's strong preference was for a rehabilitation of the current terminal rather than a complete rebuild. United's position on this was clearly influenced by the fact that it did not want its competitors, whose gates were primarily located in Terminal A, to have the competitive advantage of a brand new terminal to compete with United's main hub in Terminal C.

Rather than bending to United's will, David never changed or attempted to change the Port Authority's long-held position that a full rebuild was necessary. Indeed, at the last meeting David had with Mr. Smisek in August 2013, David told him that a replacement of Terminal A was the most cost-effective option. On February 4, 2014, while David was still Chairman, the Port Authority released a ten-year capital plan that earmarked $2 billion for the complete rebuild of Terminal A, a project scope dwarfing that of the Hangar Agreement. If David had been corrupted by the Newark-Columbia flight and was acting in accordance with United's wishes, one would expect to see David suggesting to the Port Authority that it consider a rehab instead of a rebuild as United wanted. David was not corrupted by the flight, however, and he never tried to change the Port Authority's view that a complete rebuild was necessary.

4. Terminal C

In February 2013, United executed a 20-year lease extension for parts of Terminal C at Newark Airport. The lease extension will result in an aggregate rental payment to the Port of approximately $1.69 billion over the term of the extended lease. Additionally, United was required to make a minimum capital investment of $150 million to update existing infrastructure and enhance customer amenities.

While a lease of this size was obviously material to United's business, and more significant than the Hangar Agreement by many magnitudes, David did not insert himself into the lease negotiations in any way, even though United started the Newark-Columbia flight just months earlier in September 2012. If David had been corrupted by the Newark-Columbia flight and wanted to reward United for reinstating the flight, he could have been expected to attempt to influence the Terminal C negotiations in United's favor in some way. Demonstrating, once again, that he was not influenced by the Newark-Columbia flight, David never interceded in the Terminal C negotiations.

Had the flight affected David's judgment, given the volume of items that came before the Port Authority Board that were of significant importance to United, one would expect to see at least one example where David acted to advance United's interests before the Board. No example exists.

E. David Was Told Airlines Often Provided Travel Accommodations to Public Officials

In attempting to understand why David improperly pushed United to reinstate the Newark-Columbia flight like he did, jeopardizing his career and risking the type of charge to which he pled guilty, it is important to understand that David had been told that airlines often provided travel accommodations to public officials. Specifically, after David was appointed to the Port Authority, the Consultant told David that United and other airlines often extended a wide range of travel accommodations, like convenient flight routes, to public officials. David considered himself in that category and hoped that United would provide him the Newark-Columbia flight as a courtesy similar to direct routes afforded to other officials. At the least, David felt like United owed him a definitive answer on the issue.

There are many well-publicized instances of airlines providing public officials with such accommodations, and David had been made aware of this practice prior to when United initially balked at his request. Indeed, as one airlines expert explained in a story published after the investigation into this matter became public, operating a flight route for the benefit of a particular official is "a very common industry practice."[6] Likewise, in a different article about the investigation, an aviation consultant said "'there's nothing new' about airlines adding flights for political reasons."[7] The press is replete with examples of such flights.

US Airways, for example, has been reported to have operated numerous routes out of D.C. in order to benefit particular public officials. Such routes included a flight to Greenbrier County, West Virginia, a county with a population of fewer than 36,000 people, as a courtesy to West Virginia Senator Jay Rockefeller.[8] In addition, a former US Airways executive has been reported as stating that the airline operated several other flights for the benefit of particular public officials, including a flight to Portland, Maine, for the benefit of Senator Olympia Snow; a route to Rochester, New York, the home of Representative Louise Slaughter; and a flight to Charleston, South Carolina for the benefit of Senator Ernest Hollings, once the ranking member on the Commerce, Science and Transportation Committee.[9] As these examples demonstrate, United certainly was not the first airline to operate a flight route in order to accommodate a public official.

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[6] Shawn Boburg & David Sheingold, *One of the Nation's Loneliest Flights*, The Record, Feb. 22, 2015, at A-1, *available at* http://archive.northjersey.com/news/air-route-at-center-of-port-authority-probe-was-one-of-nation-s-loneliest-1.1275801?page=all.

[7] Ted Reed, *Why Dump Smisek? United Wasn't First Airline to Fly a Pol's Route*, The Street (Sept. 4, 2015, 7:00 AM), https://www.thestreet.com/story/13286289/2/why-dump-smisek-united-wasn-t-first-airline-to-fly-a-pol-s-route.html.

[8] Shawn Boburg & David Sheingold, *One of the Nation's Loneliest Flights*, The Record, Feb. 22, 2015, at A-1.

In another example, Larry Pressler, who served as a Senator for South Dakota between 1979–97, openly acknowledged when running for election in 2014 that he pressured the airlines to fly from Sioux Falls to Rapid City, South Dakota. Pressler was quoted as saying that he would try to improve the air service which is something he "could do as a powerful and independent senator."[10]

Beyond offering preferred flight routes, airlines have also provided other benefits to members of Congress that are not otherwise available to the general public. Of note, airlines permit members of Congress to make multiple reservations on flights with the same itinerary and only pay for a single flight. The House Ethics Committee has reviewed this specific practice and, while acknowledging that most airlines expressly prohibit general travelers from doing this, the Ethics Committee found that a Member "merely flying on one scheduled flight rather than another" is not a gift and does not violate House Ethics Rules.[11] Ultimately, the Committee concluded that even though the airlines have interests before the House, "the absence of a personal benefit" beyond a matter of convenience or scheduling "mitigates any potential conflict."

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[9] Ted Reed, *Why Dump Smisek? United Wasn't First Airline to Fly a Pol's Route*, The Street (Sept. 4, 2015, 7:00 AM), https://www.thestreet.com/story/13286289/2/why-dump-smisek-united-wasn-t-first-airline-to-fly-a-pol-s-route.html.

[10] Scott Feldman, *Five Questions with Independent U.S. Senate Candidate Larry Pressler*, Rapid City Journal (Oct. 4, 2014), http://rapidcityjournal.com/news/local/five-questions-with-independent-u-s-senate-candidate-larry-pressler/article_ff6ff050-40e8-52c1-ae94-9b77a6fb58d3.html.

While we acknowledge that we are not aware whether the above examples include evidence of the type of wrongful pressure David applied to United through the Consultant in an effort to have United reinstate the Newark-Columbia route, and therefore did not cross the line to criminality as David acknowledges his conduct did, they reflect that special transportation benefits are often made, which provides context to the Consultant's statement to David that special benefits in the industry were not unusual. Indeed, the fact that the House Ethics Committee reviewed and permitted Members of Congress to obtain flight reservation benefits that are not available to the general public, even though those same airlines granting the special benefits have business before Congress, demonstrates how gray the line is in this area.

After the Newark-Columbia route came up during Mr. Smisek's and David's Novita dinner in September 2011, Mr. Smisek closed the discussion by stating United would consider reinstating the flight. When that hope went unanswered, David was disappointed, especially because he recalled the flight being regularly crowded prior to its termination. David responded, improperly, by delaying a Port Authority Board vote on an item of importance to United for one Board cycle. But unlike the vast majority of other public corruption cases, he never sought any financial gain from his position. That he was not motivated by profit, but rather by convenience, does not excuse his conduct, but it helps explain why this case is so different than any other public corruption case—David never sought a financial gain from his office and never offered to trade his judgment for personal benefit.

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[11] Committee on Standards of Official Conduct, U.S. House of Representatives, 110th Cong., Memorandum on Multiple Reservations on Commercial Flights (Feb. 21, 2008) (Ex. 50.)

The sentence to be imposed by this Court should take into account the uniqueness of this case, and it should also take into account that David's conduct was truly an aberration in his otherwise remarkable life.

II. PERSONAL BACKGROUND: DAVID SAMSON'S PERSONAL AND PROFESSIONAL LIFE HAS BEEN CHARACTERIZED BY HARD WORK, INTEGRITY, PUBLIC SERVICE AND SELFLESS ACTS OF KINDNESS

A. Personal Life

David's life is a compelling story of someone who came from a relatively poor background, started working when he was a child, worked his way through college and law school, built a highly successful and well-respected law firm, and was appointed by several different governors of New Jersey to numerous high-level public service appointments. He accomplished this, by all accounts, while genuinely caring about, and often helping, virtually every individual he encountered along the way. Several themes are repeatedly echoed as one reviews David's life. He is a man who holds himself to high ethical standards, who treats everyone he meets—whether it is a waiter/waitress or a CEO—with the utmost respect, and who not only frequently helps others, from family and close friends to strangers in need, but also often anticipates and meets those needs well before others even consider asking him for help. Those who speak of David's character all highlight these same themes of integrity, humility, decency towards others and a "boundless and generous spirit" as his son-in-law describes.

David was born on August 14, 1939, in Newark, New Jersey. David's father, Raymond Samson, was the owner of a small convenience store and his mother, Eve Fiens Samson, worked as a retail clerk. Because the family existed on limited financial resources, David started working at a young age. In grammar school and high school in Hillside, New Jersey, he worked part-time and summers at a local grocery store as a delivery boy, as a permanent stock clerk at an A&P grocery store, as a Union County assistant janitor, and as a pharmacy clerk.

After graduating high school in the spring of 1957, David entered Rutgers University the following fall and worked during the summers as a home repair assistant and a hotel service clerk. He also volunteered for ROTC training camp from 1957 to 1961. Rutgers University, an all-male institution at that time, required ROTC participation of all freshmen and sophomores. David voluntarily enrolled in advanced ROTC for his junior and senior year. He graduated in the spring of 1961 with a Bachelor of Arts degree in Economics.

Upon graduating from Rutgers, David received his Army commission and reported for active duty in August 1961. He completed six months of officer training and service at Fort Gordon in Augusta, Georgia and was then stationed at Fort Monmouth in New Jersey. During his time of service, David held the rank of Second Lieutenant. While on active duty, the Russians built the Berlin Wall; because of this, President John F. Kennedy froze commissions of all active service members, including David's. President Kennedy then enacted a policy permitting military service members to leave the military after one year of service if that person was accepted into and planned to attend graduate school. At the encouragement of his then wife, Elaine Pardes, whom he had married following his junior year at Rutgers, David decided to apply to law school. David received an Honorary Discharge from active duty in September 1962 after he was accepted into the University of Pennsylvania Law School.

Unsupportive of his son's plans, David's father discouraged him from leaving the military to attend law school. In his father's mind, David could have a fine military career; law school was not necessary. Without any financial support or family encouragement, David decided to attend law school and fund the endeavor entirely on his own through summer jobs at the City of

Philadelphia Public Defender's Office as an Assistant Investigator (1962), and as a summer associate at a law firm in Red Bank, New Jersey (1963). David graduated from law school in 1965.

David and Elaine, who married in 1960, raised two sons together. Richard, their eldest, is an attorney in New York. At a time when it was not popular to do so, Richard came out to his father as a gay man, and at a time when it was unpopular for any parent to accept a homosexual child, David embraced his son and subsequently welcomed Richard's husband, Howard McGillin, with open arms. As Richard writes about his father:

> He has gone out of his way to make Howard feel welcome in our family and treated no differently than any parent treats any son- or daughter-in-law. The depth of love between my father and Howard has been a source of great joy for me and intensified my realization of how deeply my father is committed to doing what is right and what is just, and to ensuring that the people he cares about in his life are happy and loved.

(R. Samson Letter, Ex. 7.)

David's second son, Andrew, an attorney with a private law firm, and his wife, Linda D. Biancardi, have a 12-year-old son, Ashton David Samson. Linda cherishes the relationship she has with her father-in-law:

> I remember with much love and fondness, the times that David was there for us as a family, whether it was the first time he held my newborn son in the hospital, our shared holiday dinners where he and I enjoyed exchanging cooking tips, or visits to his home in Connecticut where we would all hike in the woods together . . . .

(L. Biancardi Letter, Ex. 1.)

Growing up, David received little emotional support from his mother and father, but when it was his turn to care for them, he rose to the occasion and provided his parents with the support they needed. When their health declined to the point of needing family assistance, David stepped in and fully met his responsibility to care for his parents at the end of their lives. David's son Richard writes, "[h]e helped both of his parents in both large and small ways during their declining years, with no possible motive other than doing the right thing as a son—often with little appreciation in exchange." (R. Samson Letter, Ex. 7.) David's father died in 1981 of congestive heart failure at the age of 76, and he lost his mother in 1995 to sepsis, which resulted from an intestinal infection that ruptured her stomach. She was a heavy drinker during the last 25 years of her life, and the daily consumption of alcohol was a significant contributing factor in her death.

Perhaps one of the most poignant aspects of David's life is the caring relationship he had with his sister Robin who was ten years older than David. In their youth, Robin took on the role of David's protector as they grew up in difficult circumstances. As adults, David became Robin's caregiver when Robin's marriage ended, leaving her with a large amount of debt and two daughters in her care. Without hesitation, David stepped in to support his sister financially, allowing her to live independently for the rest of her life. He also stepped in to support and care, both financially and emotionally, for his sister and her daughters through one of life's toughest journeys. In late 2013, Robin was diagnosed with metastasized breast cancer which took her life just weeks after the diagnosis. As Robin's daughter, Stephanie Lajeskie, writes about that painful period, "David made sure we [she and her sister] knew that we would not be left to struggle with this alone, but rather that we were 'all in this together.'" (S. Lajeskie Letter, Ex. 2.) At the end of Robin's life, David provided round-the-clock nursing care so her daughters could spend quality time with their mother rather than juggle the exhausting demands of caring for a terminally ill person.

David and Elaine separated in 1989 and divorced in 1994. In 1997, he married his second wife, Joanna Dunn, and the two of them have been happily married ever since. For the past 20 years, Joanna has been the lifeblood of his existence. In her letter to the Court, she speaks of her view of David:

> He is, quite simply, an exceptional human being and an extraordinary husband. He is the finest man I have ever known. . . . I have never known anyone with David's unique set of professional and personal skills: a combination of legal acumen, extraordinary professional judgment and work ethic, coupled with remarkable compassion and a profound sense of justice.

(J. Dunn Samson Letter, Ex. 6.)

B. Professional Life

1. David's Career as an Attorney and a Dedicated Public Servant

David began his legal career in 1965 serving a one-year judicial clerkship with Associate Justice Nathan Jacobs of the New Jersey Supreme Court. David joined the law firm of Sills Cummis in 1966 as an associate, became a partner after three years, and remained there until December 1971, when he decided to leave in order to become a founding member of Lieb, Wolff, & Samson (Newark, New Jersey), then Kimmelman, Wolff & Samson (West Orange/Roseland, New Jersey), then Wolff & Samson PC (Roseland, New Jersey). David was the driving force that caused the firm to grow from 3 attorneys at its inception to more than 130 when he retired in April 2015.

David's 50-year career in private practice includes extensive experience in complex business and corporate litigation, administrative proceedings, and government and regulatory affairs. David also acted as a federal court-appointed labor union trustee, a civil litigation discovery master and as a federal monitor pursuant to a United States Department of Justice deferred prosecution agreement.

David's career also included significant instances of public service. Of note, during 2002–03, David served as New Jersey Attorney General, the chief law enforcement officer for

New Jersey. In that position, and in the wake of the 9/11 terrorist attacks, David was also the Chairman of the New Jersey Domestic Security Preparedness Task Force which required him to work hand-in-hand with federal agencies in organizing and directing counter-terrorism efforts throughout the New Jersey-New York area. Peter C. Harvey, who served as First Assistant Attorney General under David and succeeded him as Attorney General, has written a letter that details a number of the "endeavors of consequence" David accomplished as Attorney General. (P. Harvey Letter, Ex. 19.) Of note, Mr. Harvey summarizes important work David did regarding State Police reform, gang suppression activity, the advancement of lawyers of color, and significant pension fund recovery.

Among his other public positions, David was also appointed by Governor James Florio in 1990 as a member of the Governor's Commission on Health Care Costs and by Governor Thomas Kean in 1988 as the Chairman of the Governor's Task Force on the Laws Governing the University of Medicine and Dentistry of New Jersey. He also served from 1982 to 1990 as General Counsel to the New Jersey Turnpike Authority. Of course, from 2011 to 2014, David also served as Chairman of the Port Authority.

David was appointed by the Supreme Court of New Jersey to serve on its Ethics Committee and was a member of the New Jersey Supreme Court Committee on Reporting Court Decisions. He was also the legal consultant to the Advisory Committee to the Attorney General on Government Immunity. In addition, David served on the New Jersey Bar Association Committee on Judicial and Prosecutorial Appointments.

Throughout his exemplary and illustrious career, David received numerous awards in recognition of his professional achievements and contributions. Among others, in 2011, he was awarded the Essex County Bar Association Lifetime Achievement Award, which recognizes commitment to promoting integrity, professionalism, advocacy and administration of justice. That same year, David was also honored by the Integrity House for his work on furthering addiction treatment and prison reform. He was also honored at the Meadowlands Regional Chamber of Commerce 40th Annual Awards Gala. In addition, David was awarded the Tree of Life Award by the National Jewish Fund in 2002 in recognition of his many years of philanthropic activity, his outstanding community leadership, and his support of the National Jewish Fund. That same year, David was also honored for outstanding leadership by the Boy Scouts of America, Northern New Jersey Council.

This extensive list of personal, professional, and civic accomplishments highlights the lifetime of an outstanding, ethical, honest, decent individual. And all of this represents only part of the full measure of David's character. Dozens of family, friends and colleagues have come forward to support him in his time of need. David is a man who, other than his current situation, has served his family, friends, profession and community with the utmost integrity and concern.

2. David's Remarkable Dedication to His Profession, Colleagues and Friends

Upon review of each character reference letter, whether written by a colleague who has worked with David for nearly 50 years or a relatively new acquaintance from Aiken, South Carolina, to an Academy Award winning producer or a former personal assistant, two innate aspects of David's character emerge. First, many letters highlight his genuine concern for others. The numerous letters relate specific anecdotes of either experiencing David's generous nature firsthand or bearing witness to it as David interacted with others from his family, friends, employees, colleagues, professional relationships, and frequently, to strangers. Second, many letters note that other than this aberrational instance, David lived an otherwise honest and ethical life.

David's life is a woven tapestry of kindness and generosity. It is a life filled with stories of reaching out to others, often spontaneously, simply to help no matter who is on the receiving end of his thoughtfulness. David's lifelong friend, Tom Presby states:

> [W]hat sets David apart ... is the empathy he has for people – I mean all people – not just the ones that could help him or further his career. I have repeatedly been with David when he helped or advised ordinary people – drivers, secretaries, fishing guides, waiters, housekeepers, clerks etc. as well as the many powerful people with whom he regularly dealt. I have never seen him abuse or show cruelty to anyone, whether in the schoolyard or the office. Quite the contrary: David made time for anyone that needed a helping hand or a kind word.

(T. Presby Letter, Ex. 36.)

As one of David's former law partners, David L. Schlossberg, notes, "[h]e cared very much about the person whether it was a partner in the firm or a clerk in the mailroom." (D. Schlossberg Letter, Ex. 39.) David's daughter-in-law reinforced the same theme when she wrote "[t]he manner in which he can carry on a conversation with any person regardless of their position, social standing or area of expertise has always fascinated me." (L. Biancardi Letter, Ex. 1.) Without hesitation, David chose to attend the funeral of his secretary's mother rather than meet with an important client, a client who made it known to David that he was not happy with David's choice to miss their meeting. (A. Klein Letter, Ex. 23.) Arthur Goldstein, one of David's partners for almost 40 years, notes in his letter how "David was and is an extraordinarily compassionate human being" who "would actually fulfill professional obligations for me so that I could do what was so essential to my family." (A. Goldstein Letter, Ex. 16.) David's friend Drew Katz highlights how David would quietly pick up checks for strangers at diners when he thought they might be struggling financially. (D. Katz Letter, Ex. 22.) Without being asked, David and his wife Joanna reached out to the Founder and President of the Friends of the Animal

Shelter, in Aiken, South Carolina, and became deeply involved in the organization helping save the lives of thousands of animals. (J. Miller Letter, Ex. 28.)

These instances of everyday kindness are consistent with the following detailed examples of David's concern for others.

John Nash, CEO of Sporting Global, LLC and a former U. S. Army Officer and multi-combat veteran of both the Afghanistan and Iraq wars, states, "I believe that my story may offer you further insight into the totality of Mr. Samson's character." (J. Nash Letter, Ex. 30.)

In 2000, John Nash left active duty service but continued to serve in the Army National Guard. He also began law school at Seton Hall University that same year. While he was in law school, the United States was attacked on September 11, 2001. At that point, Mr. Nash selected military activation within the United States Army's reserve system. If called, Mr. Nash would serve. After graduating from law school, Mr. Nash applied for and accepted a full time position with a law firm. However, that firm, upon learning of Mr. Nash's commitment to serve if called, withdrew its offer of permanent employment. Mr. Nash then interviewed with Wolff & Samson. Knowing full well of Mr. Nash's reservist status, David's firm, at David's direction, made the decision to hire Mr. Nash as an associate in 2003.

In 2004, Mr. Nash was indeed called for active duty with the 20th Special Forces Group (Airborne) in support of Operation Enduring Freedom. Privately, Mr. Nash recognized that he would receive a significantly lower Army income and would soon lose his financially rewarding attorney's salary; a salary that allowed him to provide for himself and his family, as well as help his father with mounting medical bills. Mr. Nash shared his concerns of imminent financial loss with no one. However, David, being the person he is, the person who time and time again anticipates the needs of others without being asked, had already met with a small group of firm leaders and made the following arrangement, which Mr. Nash paraphrases in David's words:

> John, we are very proud of your decision to serve again in the Army. It is an important and dangerous time. You are going off to do something that none of us can do ourselves and we know you are making a sacrifice to do it. So, I want to tell you that I have decided to continue to pay your salary while you are away as a way of thanking you for your service and to address that sacrifice the only way we really can. Your place here is safe while you are away and we look forward to you coming back safely to us.

Mr. Nash went on to serve for 12 more years, and during that time, he completed multiple combat tours in both Afghanistan and Iraq. He ends his letter by saying:

> Through my time in combat I was witness to a host of amazing events, selfless sacrifices, courageous efforts, tragic outcomes, life-changing losses, and incredibly rewarding victories. I can tell you without reservation that Mr. Samson's act of generosity remains the single most impactful, kind, and selfless thing that anyone has ever done for me.

In another instance, Denise J. Pipersburgh, a lawyer who was hired by Wolff & Samson 15 years ago, found the culture of her new place of employment as, "a direct reflection of the man [David] himself—his ideals, his standards, and his humanitarianism as well as the kindness, respect, and heartfelt caring demeanor he exudes in all circumstances with others." (D. Pipersburgh Letter, Ex. 35.)

Ms. Pipersburgh experienced all of David's attributes firsthand. As a new attorney recently diagnosed with multiple sclerosis, Ms. Pipersburgh felt from the beginning of her employment with the firm that she was treated the same as any able-bodied associate. When she had a personal, medical emergency arise at work that required her to go to the emergency room in an ambulance, David asked his wife, Joanna, to go with her.

Through the years, as Ms. Pipersburgh's physical limitations advanced, David established innovative accommodations that surpassed the firm's legal obligation to provide for an individual with disabilities. Under David's direction, the firm developed technologies to turn Ms. Pipersburgh's home office "into a virtual replication of the firm's physical space." These telecommunication advances, which David put into place, allow Ms. Pipersburgh the opportunity to access files, documents and other office resources from her home office. She is able to maintain a high standard of performance while taking, as she states, "the uncertainties of my physical condition out of the equation." She continues, "[u]nder David's direction, unlike many other attorneys with MS that I have come to know, I haven't had to sacrifice my long-held legal ambitions to my condition." David met Ms. Pipersburgh's needs with an admirable level of respect and dignity. Ms. Pipersburgh closes her letter, "I truly believe that the culture of the Firm fostered by David Samson is a direct reflection of his high standards, deep rooted respect and caring spirit towards others."

Cheryl Ann Perzely, Assistant Executive Director at David's former law firm, is responsible for human resources matters. In her letter, she describes the swift actions David took to arrange a grief counselor to be available to all employees of the firm in the aftermath of an employee's suicide. Ms. Perzely explains that David wanted to make sure, "all of our employees were receiving the care and counseling they needed." (C. Perzely Letter, Ex. 34.) She continues, "[David] was deeply concerned when he discovered other employees who were dealing with similar deep depression. His commitment to ensuring that those employees got the help they need was life changing for them and those who love them."

Another example of David's exemplary willingness to go above and beyond in caring about others comes from his friend and former partner, David L. Schlossberg, who currently serves as the Chief Financial Officer at David's former firm. (D. Schlossberg Letter, Ex. 39.) In 2008, Mr. Schlossberg was diagnosed with a rare form of cancer, which has a very low survival rate. When David learned of Mr. Schlossberg's diagnosis, he immediately began researching oncologists in order to find the best one for his friend and colleague. David found that oncologist at Memorial Sloan Kettering Cancer Center; he then helped Mr. Schlossberg get an appointment within 24 hours. As a testament to David's passionate concern for another human being in great need, Mr. Schlossberg writes, "I truly believe that the speed with which I was able to get into Memorial Sloan Kettering and begin chemotherapy the very next day may have saved my life." David also arranged for a driver to take Mr. Schlossberg and his wife back and forth to Memorial Sloan Kettering for Mr. Schlossberg's radiation and chemotherapy treatments. Determined to care not only for his friend and colleague, David also called Mr. Schlossberg's wife "and told her that whatever might happen, he would always be there for her and [their] two children." Mr. Schlossberg wrote that he "cannot put into words what this meant during my battle with cancer."

In addition to the remarkable decency by which David has lived his life, the letters submitted on David's behalf also reflect that but for the aberrational act that brings him before this Court, David has always acted professionally and ethically in his business dealings. Joseph P. LaSala, a fellow attorney who was involved in a number of cases with David, states:

> No matter what the case or the issues involved, David always conducted himself in the most professional manner imaginable. There was never a time when he represented that he would do something that was not done. He did not shade facts to gain an unfair advantage for his clients. . . . While he was Attorney General for the State of New Jersey, his office operated at the highest level and with the utmost integrity.

(J. LaSala Letter, Ex. 24.)

Jeffrey S. Chiesa, who is a former United States Senator and New Jersey Attorney General, but more relevantly has been close friends with David for more than 10 years during portions of which they worked together at Wolff & Samson, also wrote about David's integrity:

> David demonstrated the highest commitment to ethics and professional responsibility in all of my interactions with him. He insisted that everyone in the firm adhere to those same exacting standards, and he led on this issue through his actions.

(J. Chiesa Letter, Ex. 12.)

John Hoffman, another former New Jersey (Acting) Attorney General who has known David for 15 years, has written a letter that focuses on David's integrity and professionalism. In that letter, Mr. Hoffman recounts experiences with David in both the public and private sector, where Mr. Hoffman came away "impressed by his sense of ethic and principle." (J. Hoffman Letter, Ex, 17.)

Theodore V. Wells, Jr., an attorney at Paul, Weiss, Rifkind, Wharton & Garrison LLP who has known David for more than 30 years, states that "I do know that he is at bottom a good and honest person who has spent his entire professional career working to make New Jersey a better place to live and practice law." (T. Wells Letter, Ex. 45.)

Thomas O'Brien, a former partner of David's who was also appointed by Governor Tom Kean to head the New Jersey Division of Gaming Enforcement, writes of the Wolff & Samson law firm:

> The firm was a business success but never at the expense of ethical or professional conduct. . . . Also, my Marine Corps training has helped me to make judgments about character reliability, dedication and trustworthiness. For a Marine, the test is who would you want in the foxhole with you. For me, David Samson would be one of those people.

(T. O'Brien Letter, Ex. 31.)

3. David Has Openly Acknowledged His Wrongdoing and Remorse

In addition to stories of love and compassion for others, the attached letters also highlight two significant and common threads—one, David has publicly taken complete responsibility for his actions while Chairman of the Port Authority, and two, with great pain, he feels deep remorse and humility for his actions.

Joseph P. LaSala who wrote of David's integrity, also states:

> Knowing what a decent and honest human being David is, the fact that he has admitted to his 'mistake' was not a surprise. The fact that he has made such a mistake has surely hurt him deeply and the impact of that alone will be a deterrent that will never allow an aberration like this from happening again.

(J. LaSala Letter, Ex. 24.)

David's good friend Henry Amoroso repeats the same theme when he wrote that he "know[s] personally that David looks upon this episode as personally sad and tragic; it has affected him deeply to his very core. But, being the man that he is, he has accepted responsibility and he has made no excuse." (H. Amoroso Letter, Ex. 8.) Similarly, David's niece notes, "I know David deeply regrets his actions, and the pain he suffers on a daily basis will stay with him for the rest of his life." (S. Lajeskie Letter, Ex. 2.)

David's friend Drew Katz poignantly states:

> I can unequivocally tell Your Honor that David deeply regrets his lapse in judgment. He blames no one but himself for his actions and takes complete responsibility for them. . . . David Samson has been extraordinarily humbled and punished by his mistake. The law firm that bore his name is no longer his. His reputation, which was stellar, has been shattered by the lengthy investigation and his guilty plea. He has suffered in ways large and small and this experience has aged him enormously while compromising his physical well being. . . . From my perspective, the hell of his last few years and the enduring stigma that will forever be with him is punishment enough.

(D. Katz Letter, Ex. 22.)

Many who know David have personally testified to his upstanding character; each witness echoes the words of the others as they describe David—a highly ethical man who cares deeply for those with whom he interacts daily as well as those he passes in a fleeting moment, a man who carries tremendous guilt for his transgression, a man who deserves to be judged with the care, dignity and kindness he so effortlessly affords others.

C. David's Serious Medical Condition

David is 77 years old and suffers from a number of serious medical issues. Medical reports detailing David's current medical condition have been submitted to the Probation Department and incorporated into the Presentence Report. Those letters were submitted by [redacted] It is without dispute that David, at the age of 77, is in a declining state of physical and mental health which requires regular ongoing medical attention. Unquestionably, incarceration would only contribute to a further deterioration of his health.

[redacted]

[redacted]

David's mental condition is no better than his physical condition. [redacted]

In an effort to manage all of David's medical challenges, he takes a battery of prescription and other medications that are regularly adjusted to offset each other. [redacted]

[redacted]

[redacted] provides a sobering assessment of where David is currently physically and psychologically and what she believes will happen if he is incarcerated. [redacted] states that David is "very likely in the last few years of his life" and that "[i]f this patient is subjected to incarceration of any kind, it is likely to result in progressive worsening of his already bleak medical and psychiatric condition." (PSR ¶ 110.)

LEGAL ANALYSIS

I. THE ADVISORY GUIDELINES RANGE

The parties' Rule 11(c)(1)(C) Plea Agreement contains an agreement that David is to receive a sentence of between probation and 24 months of potential imprisonment. Despite being a (c)(1)(C) agreement, the Plea Agreement still contains a complete Guidelines analysis. That analysis, which the Probation Office has concurred in (PSR ¶¶ 69–80), results in an advisory Total Offense Level of 17. That number is calculated as follows:

Base Offense Level:	14	USSG §2C1.1(a)(1)
Value of the benefit obtained was more than $6,500 but less than $15,000	+2	USSG §2C1.1(b)(2) USSG §2B1.1(b)(1)(B)
Offense involved a public official in a high-level decision making or sensitive position	+4	USSG §2C1.1(b)(3)
Acceptance of Responsibility	-3	USSG §3E1.1(a) USSG §3E1.1(b)
Total Offense Level	17	

As David has no prior criminal history, he is placed in Criminal History Category I. (PSR ¶¶ 81–83.) While the resulting advisory Guidelines range is 24 to 30 months, the parties' Rule 11(c)(1)(C) Plea Agreement caps that range at 24 months. (PSR ¶¶ 8, 137–38.) The Plea Agreement also expressly permits David the right to seek a downward departure or variance pursuant to 18 U.S.C. § 3553(a) and for the Court to grant the same and impose a sentence of probation as a fair and just sentence under the specific unique facts of this case. For all the reasons discussed in this sentencing memorandum, the Court should sentence David below the advisory Guidelines level and impose a sentence of probation conditioned upon a substantial period of community service.

II. A SENTENCE OF PROBATION, WITH A SUBSTANTIAL COMMUNITY SERVICE RECOMMENDATION, IS SUFFICIENT TO ACHIEVE THE GOALS OF SENTENCING

As this Court well knows, and as the Supreme Court has made clear, the Guidelines range is just the "starting point" in sentencing a defendant and the Court must "make an individualized assessment based on the facts presented." *Gall v. United States*, 552 U.S. 38, 49–50 (2007). "The Court must consider the whole range of factors in 18 U.S.C. § 3553 and determine the sentence that is 'sufficient, but not greater than necessary,' to accomplish the goals of sentencing." *Kimbrough v. United States*, 552 U.S. 85, 90 (2007) (quoting 18 U.S.C. § 3553(a)). The application of the § 3553(a) factors to this case leads to the conclusion that a sentence of probation with a special condition of community service, as more fully described below, is appropriate. Indeed, the uniqueness of this case and the defendant to be sentenced exemplifies why the Supreme Court rejected the mandatory and mechanical application of the Sentencing Guidelines and restored district courts' discretion "to consider every convicted person as an individual and every case as a unique study in the human failings that sometimes mitigate, sometimes magnify, the crime and the punishment to ensue." *Gall*, 552 U.S. at 52 (quoting *Koon* *v. United States*, 518 U.S. 81, 113 (1996)); *see also Pepper v. United States*, 562 U.S. 476, 487 (2011). The 3553(a) factors addressed below, both individually and in combination, illustrate why a probationary sentence is appropriate in this case that is far outside the heartland of typical public corruption cases.

A. David's History and Personal Characteristics

David's long, full life, unblemished until the offense for which he is being sentenced, and distinguished by generosity, accomplishment and assistance to others, should weigh heavily in this Court's consideration of an appropriate sentence. True to his character, he has accepted full and complete responsibility for his offense. This activity, however, stands in stark contrast to over five decades of impeccable character and integrity to his profession. As Judge Rakoff aptly summarized in *United States v. Adelson*, 441 F. Supp. 2d 506, 513–14 (S.D.N.Y. 2006), the consideration of the defendant's history and characteristics as part of the analysis under §3553(a) is of fundamental importance:

> But, surely, if ever a man is to receive credit for the good he has done, and his immediate misconduct assessed in the context of his overall life hitherto, it should be at the moment of his sentencing, when his very future hangs in the balance. This elementary principle of weighing the good with the bad, which is common to all the great religions, moral philosophies, and systems of justice, was plainly part of what Congress had in mind when it directed courts to consider, as a necessary sentencing factor, "the history and characteristics of the defendant."

With these principles in mind, the Court should consider David's background, charitable acts, compassion for others and his previously unblemished record as a lawyer and public servant.

1. Numerous Personal Acts of Charity

As described in detail above, David has lived a remarkably kind and generous life. Letter after letter submitted with this memorandum describe the various ways that David has fundamentally impacted the lives of his family, colleagues, friends, relatives and charitable organizations for the better.

Despite growing up in a household with parents who failed to provide emotional support, a number of David's family members have written letters describing how loving and caring he was to them. David's niece Stephanie Lajeskie describes David's treatment of Stephanie's mother following her terminal cancer diagnosis as the "best gift anyone could have given us." (S. Lajeskie Letter, Ex. 2.) While David had financially provided for his sister for the last 20 years of her life, Stephanie's letter explains how impactful David's efforts were at the end of her mother's life:

> David is one of the most unselfish people I have ever known. I am not sure whether I can adequately express the kindness and devotion David showed my mother throughout her life.

David's son-in-law Howard McGillin, who credits David with immediately welcoming Howard into the family despite "the prevailing societal discomfort with gay relationships" at the time, writes:

> I am certain that his acceptance of us stemmed primarily from David's immense love for his son. I must say that I have never seen a father more proud of his son's character and achievement, and this devotion has only grown in the years I have known him.

(H. McGillin Letter, Ex. 4.)

David's wife Joanna talks about how gracious and thoughtful David was when her father was in the last moments of his life:

> When my father lay in a hospital bed dying from sepsis and cancer but refusing to let go because he was scared about leaving my stepmother suddenly without making proper arrangements for her future, David made a death bed promise that we would take care of her under all circumstances. My father's faith in David was so resolute that, after hanging on in a coma for six days, he took his last breath within five minutes of David's commitment.

(J. Samson Letter, Ex. 6.)

David's son Andrew describes how David "has always been a good father" and how he has always looked forward to David's retirement so that "he would be able to relax and enjoy more time with his family." (A. Samson Letter, Ex. 5.)

Terri Langford, who is Joanna Samson's cousin, wrote a letter that describes the "positive influence" David has had on her family in numerous ways since he joined the family in 1997:

> I have watched this man with my 8 year-old granddaughter and my 70 year old mother, and with both he was gentle, kind, and showed the same undivided attention to their each and every word. I admire and love him for his kindness, his counsel and his love.

(T. Langford Letter, Ex. 3.)

While not an actual family member, Arthur Goldstein, one of David's law partners for almost 40 years, wrote a letter that describes the "immeasurable impact" David had on his life and how David served like a "big brother" due to a family tragedy that left Arthur without a father at a young age. (A. Goldstein Letter, Ex. 16.)

Like his family, a number of David's friends have written letters describing what a great friend and remarkable man David is. For example, Helen Bartlett, David's friend for over 20 years, explains how in Litchfield County Connecticut, David has a reputation for good deeds:

> David Samson is known . . . for being a man who takes the time to know everyone by name, to know their personal stories, to know when sudden hits or illness takes place or financial loss or extraordinary dreams happen—whether it's the waitress at our local eateries or the gas attendant hunkering down before the long winter months—and to offer his support and assistance whenever to do so would not undermine the dignity of the person in need.

(H. Bartlett Letter, Ex. 9.)

David's friend Steven Naifeh, who lives near him in Aiken, describes how after Steven's husband's death two years ago, David's twice weekly lunches with him were "one of the main lifelines throughout my devastating grief." (S. Naifeh Letter, Ex. 29.)

In addition to acts of kindness, the letters submitted on David's behalf also detail how David has not tried to hide his wrongdoing in this case but rather has accepted full and complete responsibility for his offense. Of note, Joanna Samson writes that "David is acutely disappointed in himself—that he violated the principles he sought to instill in his partners, associates and in his children and the young people he mentored over the years." (J. Samson Letter, Ex. 6.) David's friend Robert Johnston describes how David:

> is deeply saddened as a consequence of his actions while Chairman of the Port Authority. He often reflects on the shame he has brought upon himself and his career and is haunted by the impact his action could have on his wife and children.... He never offers any excuses or alibis for this crime and blames no one except himself.

(R. Johnston Letter, Ex. 21.)

2. David Samson's Professional Career

David Samson founded and grew a law firm over four decades that exemplified integrity, diversity and family values. He was a caring partner who nurtured and mentored scores of young attorneys. A number of former colleagues have written to the Court documenting the remarkable culture David created at the firm and how David served as a "mentor" to so many. Of note, those letters describe how David:

- encouraged and financed John Nash in his patriotic decision to leave the secure practice of law and serve his country in the Armed Forces following the 9/11 terrorist attacks (J. Nash letter, Ex. 30.)
- supported the advancement of women at the firm and encouraged the creation of the firm's "Women's Initiative" (C. Wells Letter, Ex. 44.)

- assured that employees with physical disabilities had the same chances to pursue the practice of law as those without disabilities (D. Pipersburgh Letter, Ex. 35.)

- quietly promised the spouse of one of his partners who had aggressive cancer that if anything happened to her husband, David would "always be there for her and [her] two children" (D. Schlossberg Letter, Ex. 39.)

- "treated everyone the same regardless of rank" (D. Schwartz Letter, Ex. 40.)

- "believed that those at the top, rather than young attorneys and staff, should be the ones to bear the brunt of the economic downturns and/or unforeseen expenses impacting the firm" (A. Goldstein Letter, Ex. 16.)

- "never let the opportunity to generate business outweigh the need to maintain the highest standards of professional integrity" (A. Shahinian Letter, Ex. 41.)

- "was humble and respectful in his dealings with everyone, whether it was a State Senator or a member of our copy room staff" (T. Gasparine Letter, Ex. 14.)

- "made sure the firm was a collegial and family friendly environment" and "expressed to us the importance of making time to be with our families and made sure that the attorneys and other employees of the firm had the time to do so." (D. Toft Letter, Ex. 43.)

There can be no doubt that David significantly contributed to the lives of hundreds of his partners and employees during his outstanding career.

In addition to his work in private practice, it is also worth noting that when asked, David has been a dedicated public servant, which the Court should take into account when sentencing him. *See Rita v. United States*, 551 U.S. 338, 365 (2007) (Stevens, J., concurring) (recognizing that, among other things, a sentencing judge can consider public service when evaluating the 3553(a) factors). As described above, over the last 25 years, David has been appointed to various important public positions. Notably, David was appointed to these positions by both Republican and Democratic governors. A number of the letters to the Court capture the manner in which David performed these public assignments.

For example, Ted Wells describes how while Attorney General of New Jersey, David consulted with Mr. Wells "on issues relating to bringing a halt to racial profiling by New Jersey State police and also with respect to issues of diversity concerning African American lawyers." (T. Wells Letter, Ex. 45.) Peter Harvey confirms that as Attorney General, David "was deeply committed to stopping this unlawful practice" of racial profiling. (P. Harvey Letter, Ex. 19.) Carl Goldberg, who was the Chairman of the New Jersey Sports & Exposition Authority while David was Attorney General, states that David "was instrumental in teaching me, by both word and deed, the importance of approaching my position with both integrity and a commitment to the highest ethical standard." (C. Goldberg Letter, Ex. 15.) Amy Mansue, the current President of the Southern Region for RWJ Barnabas Health and a friend of David's for over 25 years, first met David in 1990 when he was selected to serve on Democratic Governor James Florio's Commission on Healthcare Cost Containment. (A. Mansue Letter, Ex. 25.) Ms. Mansue explains how David "worked to bring together individuals and groups with often diverse views." Former Governor James McGreevey has submitted a letter that describes how, as Attorney General, David worked to "fundamentally overhaul the failed [Division of Youth and Family Services]" rather than litigate in a way to protect the status quo. (J. McGreevey Letter, Ex. 27.)

In addition, David has worked for decades with bar associations, legal committees, and others to advance the legal profession. He has never sought any public or private recognition for any act of kindness, charitable work or public service he has performed. Simply put, he has been a selfless individual his entire life.

Arthur Goldstein, who practiced law with David for almost 40 years and has had as close a view into David's career as anyone, aptly sums up how inconceivable it is for David to be pending sentencing before Your Honor in light of the remarkably honorable life he has lived:

> In light of the foregoing, I am sure Your Honor can appreciate how painful it is for me as well as our firm to see David as a criminal defendant in the matter before you. His entire life was dedicated to insuring that this firm, its members and employees conducted themselves with the utmost integrity and compassion. The conduct that has led to David's present situation is the antithesis of the standards by which he has conducted himself over his lifetime and does not reflect the true nature of the man I know. I truly hope that Your Honor will be convinced that David's mistake in this matter was an aberration that should not serve to define the legacy of a man who spent his entire life demonstrating unparalleled character both professionally and personally.

(A. Goldstein Letter, Ex. 16.)

B. The Nature and Circumstances of the Offense

As described in detail above, David's crime was remarkably unique and different from virtually every other public corruption case we have seen. This is not said to diminish in any way the wrongfulness of what David did or his sincere acceptance of responsibility. But putting the crime in its proper perspective is essential to determining an appropriate sentence for David's conduct.

David unquestionably misused his position at the Port Authority to obtain a personal benefit from United Airlines. But that benefit was not the typical fruit of a bribery scheme—money. Indeed, David did not solicit or receive a single dollar from United. Instead, David sought, and ultimately obtained, United's agreement to restart a flight route that the airline previously operated between Newark Airport, near where he worked, and Columbia, South Carolina, near where he had a home. When David and United's CEO first discussed the possible reinstatement of the flight at their Novita dinner in September 2011, the issue arose as part of a discussion between the two men who both regularly commuted between their homes and work by commercial aircraft. As David had been told prior to the dinner by United's Consultant that United and other airlines regularly extended a wide range of travel accommodations, including convenient flight routes, to high-ranking public officials, David did not think much of the request that he made to Mr. Smisek to look into whether United could reinstate the flight.

Unfortunately, when United dragged its feet in getting back to David with a firm answer as to whether it would reinstate the flight, David crossed the line and took steps, with the encouragement of United's Consultant, to use his position to delay the Port Authority's Board from voting on and approving the Hangar Agreement during its November 2011 Board meeting. While this Board item was non-controversial and was essentially pre-approved and guaranteed to pass whenever it was voted upon, David put off the vote on the item for three weeks until the December Board meeting when it was unanimously passed.

David was informed that United was likely going to reinstate the flight approximately one week after the Board item passed and United ultimately restarted service on the Newark-Columbia route in September 2012. David used the route on approximately 13.5 roundtrips between October 2012 and January 2014. Further demonstrating the absence of any direct financial benefit from United, David paid full fare on every trip he took, and he never received any upgrades or other benefits from United. While the Probation Department has determined that United lost $14,822 in total by operating the 27 flights that David took on the Newark-Columbia route (PSR ¶ 71),[12] it is worth noting that David was never told what the economics were of United reinstating the flight nor was he ever told whether or not the flight was profitable. The only empirical data David had was his recollection that the flight route was consistently full or close thereto when he took the flight prior to its discontinuation in 2009. The Probation

[12] For context, United has publicly announced that its net income in 2015 was $4.5 billion and in 2016 was $2.3 billion. *See* http://newsroom.united.com/2016-01-21-United-Airlines-Announces-Full-Year-2015-Profit; http://newsroom.united.com/2017-01-17-United-Airlines-Reports-Full-Year-and-Fourth-Quarter-2016-Performance.

Department also correctly determined that based on the facts here, there is no victim of the offense and no restitution owed. (PSR ¶¶ 63, 73, 153–54.)

This is a unique case that requires a unique and fair sentence. While some public corruption charges may warrant a sentence of custodial incarceration, David's offense does not resemble any other public corruption case—no financial gain, no corrupted judgment, and no threat of commercial harm to the public.

Our extensive, nationwide review of public corruption case law has not uncovered a single other case in which a government official was charged with bribery for receiving a publicly available benefit, available to him on the same terms as the general public. This case simply has no comparable. Indeed, even the government has recognized the unusual, mitigating circumstances here because its plea agreement with David, entered into pursuant to Rule 11(c)(1)(C), explicitly sets an allowable sentencing range of between a non-custodial sentence of probation and a maximum sentence of 24 months. Furthermore, in addition to capping David's sentencing range, the plea agreement also allows him to argue for, and for the Court to be able to grant, downward departures and variances, and both parties have broadly waived their appellate rights. This Court, with its significant experience handling public corruption cases brought by the U.S. Attorney's Office in this District, surely recognizes how unusual it is for the government to enter into such an agreement.

C. The Purposes of Sentencing

18 U.S.C. § 3553(a) also requires that the Court impose a sentence sufficient, but not greater than necessary, to afford adequate deterrence to criminal conduct, to promote respect for the law, to provide just punishment for the offense, and to protect the public from further crimes of the defendant. *See* 18 U.S.C. §§ 3553(a)(2)(A), (B). In the unique circumstances of this case, a sentence of probation with a substantial community service component will do just that.

Make no mistake, the self-inflicted consequences for David's improper conduct have already been severe and should absolutely deter other public officials from considering abusing their official positions for any purpose, but certainly for a benefit like the one that David obtained that saved him approximately one hour in driving time by using the Columbia airport instead of the Charlotte airport.

At 77 years old, David has been publicly and politically disgraced despite decades of laudable public service. David has also lost the ability to pursue his lifelong passion of practicing law and counseling clients. Indeed, after more than 50 years of work as a well-respected lawyer, David has voluntarily surrendered his law license and will never be permitted to practice law again. *See United States v. Stewart*, 590 F.3d 93, 141 (2d Cir. 2009) (holding that district court did not abuse its discretion in taking into account that "conviction itself already [caused] substantial punishment" on defendant by likely barring him from future work in his profession); *United States v. Jones*, 158 F.3d 492, 499 (10th Cir. 1998) (affirming reduced sentence based in part on "collateral employment consequences [the defendant] would suffer"). Of note, on December 21, 2016, Chief Judge Simandle issued a consented-to order that David "is disbarred and permanently restrained and enjoined from the practice of law before this Court . . . effective immediately." *In the matter of David N. Samson*, 8:16-MC-281, Docket Entry #4 (D.N.J. Dec. 22, 2016).

The very public nature of this investigation and prosecution make the reputational damage caused by David's conviction all the more intense. Despite living an exemplary life for all but a short period of time in 2011, David will forever be connected with this crime. In light of the collateral damage this conviction has inflicted on David, combined with the narrow publicly available benefit that David received from United and the equally narrow way in which he used his office by delaying a uncontroversial board item for three weeks, a custodial sentence is not needed to promote respect for the law, provide just punishment or deter others from committing similar acts.

As for specific deterrence, there is no conceivable basis to think David will reoffend. At 77 years old, in poor health, having never before committed an offense, and having been removed from both public and private office, there is simply no risk of recidivism. *See*, *e.g.*, *United States v. Hernandez*, No. 03-CR-1257, 2005 WL 1242344, at *5 (S.D.N.Y. May 24, 2005) (citing recent cases where courts declined to impose Guidelines sentences on defendants who were "over the age of forty on the grounds that such defendants exhibit markedly lower rates of recidivism in comparison to younger defendants"); *United States v. Nellum*, No. 2:04-CR-30, 2005 WL 300073, at *3 (N.D. Ind. Feb. 3, 2005) ("The positive correlation between age and recidivism is impossible to deny.").

D. David's Health and Medical Condition Warrant a Downward Departure and Variance

Both the Sentencing Guidelines and 18 U.S.C. § 3553(a) permit the Court to take into account David's serious physical and mental health condition in determining the appropriate sentence. The applicable Guidelines Section is 5H1.4, which provides that:

> Physical condition or appearance, including physique, may be relevant in determining whether a departure is warranted, if the condition or appearance, individually or in combination with other offender characteristics, is present to an unusual degree and distinguishes the case from the typical cases covered by the guidelines. An extraordinary physical impairment may be a reason to depart downward; *e.g.*, in the case of a seriously infirm defendant, home detention may be as efficient as, and less costly than, imprisonment.

Section 3553(a) also recognizes that the Court should take into account any medical issues the defendant faces and whether the sentence will "provide the defendant with needed . . . medical care . . . in the most effective manner." 18 U.S.C. § 3553(a)(2)(D).

As detailed above, David's health status is precarious and has no likelihood of getting better. At 77 years old, the letters submitted to the Probation Department by his numerous doctors describe a number of serious physical and mental ailments that inflict David and which would make any term of incarceration exceedingly dangerous. [redacted] David's physical condition is precarious.

Unfortunately, David's mental condition is no better. David has [redacted] states that David "is very likely in the last few years of his life" and that "[i]f this patient is subjected to incarceration of any kind, it is likely to result in a progressive worsening of his already bleak medical and psychiatric condition."

Courts around the country have regularly granted both departures and variances to non-custodial sentences for defendants whose physical and mental condition are similar or less severe than David's. In *United States v. Barbato*, No. 00-CR-1028, 2002 WL 31556376 (S.D.N.Y. Nov. 15, 2002), a defendant with similar characteristics to David was granted a downward departure to a non-custodial sentence. In that case, the defendant was 81 years old with no prior criminal history. He was convicted of being a loan shark and using extortionate means to recover $30,000 that was owed to him. Like David, his Guideline offense level was 17, resulting in a sentencing range of 24–30 months. And also like David, he suffered from various serious physical ailments, like "hypertension, carotid artery disease and coronary artery disease." *Id.* at *1. The sentencing court in *Barbato* took these physical ailments into effect in departing downward seven levels and granting a non-custodial sentence of home confinement.

In *United States v. Rioux*, 97 F.3d 648 (2d Cir. 1996), an elected Sheriff was convicted of extorting money from Deputy Sheriffs he appointed. The Second Circuit upheld the district court's downward departure from a sentencing range of 33–41 months to a sentence of 3 months probation, 6 months house arrest and 500 hours of community service based on the defendant's "good acts" and his health condition, which the court described as "[defendant] had a kidney transplant 20 years ago, and his new kidney is diseased. Although his kidney function remains stable, he must receive regular blood tests and prescription medicines. As a complication of the kidney medications, [defendant] contracted a bone disease requiring a double hip replacement. Although the replacement was successful, it does require monitoring." *Id.* at 663.

There is no question that this Court has the discretionary authority to impose a probationary sentence under the factual circumstances of David's physical and mental health. *See United States v. Casian*, 113 F.3d 420, 429 (3d Cir. 1997) ("It is the district court's decision . . . whether to depart and to what extent."); *see, e.g.*, *United States v. McFarlin*, 535 F.3d 808 (8th Cir. 2008) (defendant's sentence of 3 years of probation and no imprisonment, pursuant to plea agreement for conspiracy to distribute 102 grams of cocaine base was not unreasonable despite a sentencing guidelines range of 78–97 months in prison, where defendant was 56 years old at time of sentencing, had undergone multiple heart surgeries, suffered from severe coronary artery disease, among other medical conditions); *United States v. Wadena*, 470 F.3d 735, 737, 740 (8th Cir. 2006) (upholding a variance from a range of 18–24 months to probation with a term of home detention for 67-year-old defendant who had "several chronic health conditions"); *United States v. Brewer*, 978 F. Supp. 2d 710 (W.D. Texas 2013) (in sentencing defendant to noncustodial sentence, court noted that the imposition of a sentence within the applicable Guidelines range of 108–135 months would "as a practical matter, [be] a life sentence" because of various serious physical ailments 64-year-old defendant suffered as a result of an airplane crash); *United States v. Coughlin*, No. 06-20005, 2008 WL 313099 (W.D. Ark Feb. 1, 2008) (sentencing former Wal-Mart Chief Operating Officer, Executive Vice President and Vice Chairman of the Board of Directors who was convicted of fraudulently misappropriating funds from the company and having an advisory Guidelines range of 27–33 months to a non-custodial sentence due to defendant's physical ailments which included a severe and progressive cardiac condition).

In addition to taking into account David's health, "[s]entencing courts are permitted to take account of [a defendant's] age and frailty." *United States v. Gigante*, 989 F. Supp. 436, 443 (E.D.N.Y. 1998). Section 5H1.1 of the Guidelines explicitly provides that "[a]ge may be a reason to impose a sentence below the applicable guideline range when the defendant is elderly and infirm and where a form of punishment such as home confinement might be equally efficient as and less costly than incarceration." *See United States v. Baron*, 914 F. Supp. 660, 662 (D. Mass 1995) (imposing sentence of probation and 6 months home confinement on 76-year-old defendant with sentencing Guideline range of 27–33 months. In addition to defendant's medical condition which included prostate cancer and a cardiac condition, court noted that "[t]he defendant is 76-years old. His life expectancy is 7.39 years. Few cases involved defendants in this age range, and those that do have found it significant."); *Barbato*, 2002 WL 3155637, at *5 ("The court finds that the combination of Barbato's medical condition and his advanced age [81 years old] are such that a downward departure would be appropriate.").

Beyond case law reflecting that district courts regularly grant non-custodial sentences to elderly and infirm defendants, a number of recent studies have been promulgated that discuss some of the problems in incarcerating older prisoners. A 2012 study entitled "Old Behind Bars, the Aging Prison Population in the United States" found that many prisons are unprepared to provide aging prisoners with the level of health care that they need and that this health care can cost as much as nine times more than for younger inmates. *See* Human Rights Watch, *Old Behind Bars* (2012), *available at* https://www.hrw.org/report/2012/01/27/old-behind-bars/aging-prison-population-united-states. The author of the study noted in a New York Times interview that while age should not be a "get-out-of-jail free card," when aging prisoners are no threat to public safety, they should be released under supervision. *See* Timothy Williams, *Number of* Older Inmates Stress Prisons, N.Y. Times, Jan. 26, 2012, *available* at http://www.nytimes.com/ 2012/ 01/27/us/older-prisoners-mean-rising-health-costs-study-finds.html.

In 2015, the Department of Justice's Office of Inspector General issued its own report titled "The Impact of an Aging Inmate Population on the Federal Bureau of Prisons." *See* Office of the Inspector General, *The Impact of an Aging Inmate Population on the Federal Bureau of Prisons*, (2015, *rev.* May 2016), *available at* https://oig.justice.gov/reports/2015/e1505.pdf. The executive summary of that report identifies a number of the troubling findings of the report:

> The OIG found that aging inmates are more costly to incarcerate than their younger counterparts due to increased medical needs. We further found that limited institution staff and inadequate staff training affect the BOP's ability to address the needs of aging inmates. The physical infrastructure of BOP institutions also limits the availability of appropriate housing for aging inmates. Further,

> the BOP does not provide programming opportunities designed specifically to meet the needs of aging inmates. We also determined that aging inmates engage in fewer misconduct incidents while incarcerated and have a lower rate of re-arrest once released; however, BOP policies limit the number of aging inmates who can be considered for early release and, as a result, few are actually released early.

Id. at i.

In light of David's serious and ongoing [redacted] probably the most troubling finding in the DOJ's report was that they "found that the average wait time for inmates, including aging inmates, to be seen by an outside medical specialist for cardiology, neurosurgery, pulmonology, and urology to be 114 days." *Id.* at ii.

While we do not intend to imply that the Federal Bureau of Prisons is unable to provide health care to its inmates, we do believe that the medical attention David requires would be materially and meaningfully compromised in prison. For that reason, and given his age and medical conditions, a sentence of incarceration would be disproportionately more severe to him than to a younger or healthier individual. Therefore, based upon a combination of David's medical and emotional issues, a downward departure or variance to a non-custodial sentence would be appropriate.

E. The Need to Avoid Unwarranted Sentencing Disparities

While 18 U.S.C. § 3553(a)(6) instructs the Court to impose a sentence that "avoids unwarranted disparities among defendants with similar records who have been found guilty of similar conduct," as stated above, there simply is no comparable case we are aware of where a public official has pled guilty and accepted responsibility for accepting a bribe of a non-monetary benefit that was otherwise available to the public. As such, the Court need not try to fit David's sentence into any prior precedent whether in the public corruption context or otherwise.[13] And the Plea Agreement that the parties entered into in this case, pursuant to Rule 11 (c)(1)(C) reflects the uniqueness of this case.[14] That Plea Agreement both sets a limited sentencing range that this Court has to sentence David within and also provides that the Court can grant David both downward departures and variances. Furthermore, both parties have waived any appellate rights they may have so long as the Court stays within the parameters of the Agreement. Accordingly, a sentence of probation with a significant public service component would not provide an unwarranted sentencing disparity with any other defendant who has been found guilty of similar conduct and would be consistent with the Plea Agreement entered into between the parties. *See, e.g.*, *United States v. Vargas*, 477 F.3d 94, 100 (3d Cir. 2007), *abrogated on other grounds by United States v. Arrelucea-Zamudio*, 581 F.3d 142, 149 (3d Cir. 2009)

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[13] While the government's sentencing memorandum attempts to compare David's case to other defendants convicted of public corruption that this Court has sentenced to a term of imprisonment, each of those cases is vastly different than the facts of this case and therefore does not involve a defendant "found guilty of similar conduct" for which the Court need consider any potential "unwarranted disparities." *See* 18 U.S.C. § 3553(a)(6). Two of the cited cases were part of the Operation Bid Rig/Solomon Dwek matter where dozens of politicians sold their offices both before and after elections for cash bribes from Mr. Dwek. (*See United States v. Cammarano* and *United States v. Vega*). In *United States v. Arato*, the defendant was a TSA supervisor at Newark Airport who received bribes from TSA officers under his supervision who were forcing mainly non-English speaking passengers into secondary security screenings during which the TSA officers stole cash from the passengers' luggage. In addition to receiving a portion of the amount his underlings stole, Mr. Arato also regularly stole directly from passengers. In *United States v. Zabala*, a Columbian national who had been removed from the United States and whose "Application for Permission to Reapply for Admission" into the United States had been denied attempted to pay $30,000 to immigration officials to grant him permission to remain in the country. And the government's last case, *United States v. Kennell*, involved a local housing official who systematically extorted cash from maintenance workers whom he had the power to hire and fire under the threat of losing their jobs. One of the victims reported that Mr. Kennell had extorted the victim every two weeks for 12 years. Simply put, none of these cases deal with a public official who accepted a non-monetary benefit that he paid full price for and was otherwise available to the public and who, through his subsequent conduct with the bribe payor, demonstrated that he was not corrupted by the benefit he received.

[14] While each of the five cases the government cites resulted in a guilty plea pursuant to plea agreement, none of those agreements were pursuant to Rule 11(c)(1)(C).

(stating that "demonstrat[ing] similarity" requires a "showing that other defendants' circumstances 'exactly paralleled'" those of the defendant being sentenced and that "a court should not consider sentences imposed on defendants in other cases in absence of such a showing" (quoting *United States v. Charles*, 467 F.3d 828, 833 n.7 (3d Cir. 2006))).

F. An Alternative Sentence of Probation With Community Service

Given the mandate of 18 U.S.C. §3553(a)(3) for the Court to consider "the kinds of sentences available," a sentence of probation conditioned upon a substantial community service component would be appropriate.

1. Authorities Strongly Encourage Community Service in Appropriate Cases

In 2007, the Office of Probation and Pretrial Services described community service as "a flexible, personalized, and humane sanction, a way for the offender to repay or restore the community. It is practical, cost-effective, and fair—a 'win-win' proposition for everyone involved." *Court & Community: An Information Series About U.S. Probation & Pretrial Services: Community Service*, Office of Probation and Pretrial Services, Administrative Office of the U.S. Court (2007), *available at* www.miep.uscourts.gov/PDFFIles/court_community_all.pdf.

It is recognized that "[c]ommunity service addresses the traditional sentencing goals of punishment, reparation, restitution, and rehabilitation . . . . It restricts offenders' personal liberty[,] . . . allows offenders to atone[, and] . . . may be regarded as . . . a form of symbolic restitution when the community is the victim." *Id.*

In selecting an appropriate candidate to perform community service, U.S. Probation and Pretrial Services recommends:

> . . . [C]ourts can use community service successfully with a wide spectrum of offenders: corporations and individuals, first offenders and recidivists, the indigent and the affluent, juveniles and senior citizens. Not every offender is a good candidate for community service. . . . Courts look for offenders with personal and social

> stability, who are willing, motivated, and who have no history of violence.

Id.

In *Gall v. United States*, 552 U.S. 38, 50 (2007), the Supreme Court ruled that a sentencing district court "may not presume that the Guideline range is reasonable," but rather "must make an individualized assessment based on the facts presented." Specific to probation, the Supreme Court elaborated:

> We recognize that custodial sentences are qualitatively more severe than probationary sentences of equivalent terms. Offenders on probation are nonetheless subject to several standard conditions that substantially restrict their liberty. *See United States v. Knights*, 534 U.S. 112, 119 (2001) ('Inherent in the very nature of probation is that probationers do not enjoy the absolute liberty to which ever citizen is entitled.') (quoting *Griffin v. Wisconsin*, 483 U.S. 868, 874 (1987)). Probationers may not leave the judicial district, move, or change jobs without notifying, and in some cases receiving permission from, their probation officer or the court. They must report regularly to their officer, permit unannounced visits to their homes, refrain from associating with any person convicted of a felony, and refrain from excess drinking. U.S.S.G. §5B1.3. Most probationers are also subject to individual 'special conditions' imposed by the court.

Id. at 48 (footnote omitted).

In 2010, the Sentencing Guidelines were amended, in part, to increase a judge's ability to impose sentences that include alternatives to incarceration. In its official submission to Congress in furtherance of the proposed amendment, the United States Sentencing Commission explained:

> The amendment is a result of the Commission's continued multiyear study of alternatives to incarceration. The Commission initiated this study in recognition of increased interest in alternatives to incarceration by all three branches of government and renewed public debate about the size of the federal prison population and the need for greater availability of alternatives to incarceration for certain nonviolent first offenders.

Amendments to the Sentencing Guidelines, Policy Statements, and Official Commentary at 2–3 (April 30, 2010).

Sentencing judges have recognized that community service can serve as a significant sanction. In a major fraud case in the Eastern District of New York, Judge John Gleeson eloquently spoke to the value of community service:

> The prospect of a sentence that does not include incarceration, which is explicit in the papers submitted by your lawyers, is a daunting one for no other reason than it might fail to promote respect for the law which is one of the things a sentence must do for someone who participated so integrally in a fraud from, as far as your piece of it is concerned, cost financial institutions, what, $110 million.
>
> In fact, you know, one might say how could, no matter how essential you were to the prosecution of the more culpable participants in this crime, how do you justify an intelligent, accomplished businessman such as yourself committing this type of crime and not being sent to jail, not being, having the punishment include that type of condemnation, the most significant form of condemnation a sentencing judge in a financial crime can mete out?
>
> But nothing should ever be out of bounds and I've struggled with your lawyer's request, struggled with it throughout the presentations I've heard here, and I conclude that a sentence that doesn't include incarceration is appropriate here. Alternatives to incarceration exist that can carry both the community and this Court's condemnation of your conduct but channel it in a way that's more constructive, given your significant charitable works and contributions before this case, given the extraordinary timing of your cooperation and its nature, given your age and your physical circumstances. I don't think the goals of sentencing here require you to be incarcerated.
>
> I am placing you on probation for a period of five years. One special condition of probation would be that you be in home detention for a period of six months.
>
> Another is that you perform 500 hours of community service. It strikes me that you can do some good in your community. You already have. It seems to me you deserve it. The combination of circumstances in your case makes you worthy of serving your punishment in a manner that's a little more constructive than going to jail.

Sentencing Transcript, *United States v. Shamilzadeh*, No. 04-CR-1094, (E.D.N.Y. Apr. 1, 2008) (Ex. 51.)

2. David Samson is an Ideal Candidate for Community Service

In David's case, his expansive career, his countless acts of goodwill toward family, friends, neighbors, colleagues and strangers alike, and his positive contributions to his community all serve to make him a perfect candidate, like the defendant in *Shamilzadeh*, for community service. He is a first-time offender and has a history of helping others, which leaves no question that he is motivated to continue to assist others in his community. A well-structured, purposeful community service appointment with a highly respected and recognized not-for-profit could well serve the needs of justice very effectively in this case.

David's extensive legal expertise, strong organizational and managerial skills, knowledge of employee career development along with his naturally generous spirit to positively impact the lives of others mesh extremely well with the emerging, urgent needs of an important charitable enterprise near his now permanent home in South Carolina—Goodwill Industries of Aiken, South Carolina ("Goodwill of Aiken") and its larger parent organization Goodwill Industries of Middle Georgia & Central Savannah River Area ("Goodwill of Middle Georgia"). Leaders of both of those organizations have submitted letters and have appeared in the brief community service video we are submitting herewith in order to further explain to the Court the instrumental role they envision David will play in dramatically expanding Goodwill's outreach in the community where David now lives. (*See* Exs. 46–49.)

David's work with Goodwill has already and will continue to focus on two areas—the first is with Goodwill of Aiken's Job Connection community resource center and the second is assisting Goodwill of Middle Georgia in opening an applied learning college campus in Aiken. Both of these important tasks are described below.

a) *David Will Provide Invaluable Assistance to Goodwill of Aiken's Job Connection Community Resource Center*

In 1995, Goodwill opened its first Jobs Connection office in Macon, Georgia as the place where anyone with a barrier to employment could receive career counseling and job placement assistance. Now there are multiple Job Connection community resource centers throughout the country all sharing the goal of connecting job seekers with employers. The Job Connection provides the first step towards a new job for those who are unemployed, under-employed or new to the community.[15]

In addition to serving this population, Job Connection has a proud history of assisting veterans with career placement services as they transition from the military. Goodwill recently introduced a new initiative to provide material assistance to veterans during their job search. Veterans are given vouchers through a joint venture between Goodwill and the Student Veterans Association at Aiken Technical College in Aiken, South Carolina. The veterans can exchange the vouchers for items of professional clothing at Goodwill as they dress for job interviews or job fair attendance.

Reflecting back on David's 50-year legal career with extensive experience in complex business and corporate litigation, administrative proceedings, and government and regulatory affairs, along with his sincere and natural ability to interact with people from every socio-economic background, it is easy to see how he could lend his expertise and caring approach to

[15] The Job Connection offers the following services: Local and Regional Job Leads (updated weekly); Computers and Internet Access; Resume and Career Exploration Software; Access to Copiers, Printers, Fax and Phone; Employment Fairs; and Weekly Classes. It also offers the following weekly classes, free of charge: GED Class; Computer Class; Introduction to Job Search; Resume and Cover Letter Workshop; The Key to Getting an Interview; Get a Job/Keep a Job; Money Smart; Dress for Success; Conversational English; and Tecnicas Para Buscar Empleo. Many of the free classes are also offered in Spanish, and Career Fairs are held every quarter with various employers and positions available. *See* http://www.goodwillworks.org/jobconnection.

those individuals using Goodwill's Job Connection. Because of his gregarious nature and community involvement, David would be able to share Goodwill's Job Connection story with prospective employers and would most likely encourage those employers to list jobs with the Job Connection. From the numerous testaments of former law firm employees describing how David encouraged each one of them to achieve an even greater potential than they themselves thought possible, one can imagine David sharing that same encouraging spirit with individuals he would work with at Job Connection.

In addition to his own military service, his commitment to veterans is well documented by John Nash's story when David made sure he would continue to receive his law firm salary while serving with the United States Army, Operation Enduring Freedom in Afghanistan. (J. Nash Letter, Ex. 30.) David will work to spot skills and talents in the veterans with whom he would work and steer those individuals to new, challenging and rewarding career opportunities.

David's life has been a testament to lifting up those who have been discouraged and defeated by life's tough blows—his sister after her painful divorce, his nieces after the death of their mother, his employee living and working with multiple sclerosis, his colleague with life-threatening cancer. As Attorney General, David's concern for those that society often overlooks was manifested through his advocacy for addiction treatment and prison reform which included re-entry programs, for which he received recognition from the Integrity House in 2011. Again, it is apparent that David would offer those who have been unemployed, perhaps disabled, that same uplifting encouragement he has long provided to others. Without question, the individuals David would serve in the Aiken Job Connection community resource center would be well supported, encouraged, and successful in moving from a life of poverty, unemployment, or underemployment to one of prosperity and fulfillment.

b) *David Will Also Assist in Creating an Applied Learning College Campus in Aiken*

While the Job Connection community resource center in Aiken helps people find decent employment, Goodwill of Middle Georgia has a strategic vision to greatly improve career training in order to move individuals from basic employment to higher-level, better paying, more meaningful employment. It is in helping develop and implement this strategic vision that David could further strengthen and support Goodwill's mission.

Goodwill of Middle Georgia wants to augment Goodwill of Aiken's Job Connection with the addition of a career college designed to offer low-income individuals the opportunity to obtain certificates, diplomas, and associate degrees that lead to middle-skill careers and advancement. To further this effort, Goodwill of Middle Georgia plans to build a satellite campus of Helms College, a college founded by Goodwill Industries,[16] in Aiken where it will become an applied learning site for degree-seeking students in the fields of hospitality and medical services.

David's community service work in this area would focus on assisting in the development of a satellite School of Hospitality with a fully equipped culinary lab/kitchen and a community based restaurant situated adjacent to the satellite campus. The college would train students in career ready culinary and hospitality skills, and the culinary lab/kitchen and restaurant would put

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16 Envisioned and developed by Goodwill Industries, Helms College, named for Goodwill Industries' founder, Dr. Edgar J. Helms, is an institution of higher education that provides a unique approach to experiential learning and career education. It offers students a personalized path to success by incorporating education, real world work experience, mentoring and career services. Its student population is comprised primarily of individuals who have experienced barriers to their education. First established by Goodwill Industries in Macon, Georgia in 2007 as Helms Career Institute, the school experienced five years of solid growth and was elevated to Degree level in May 2012 when it was re-named Helms College. Today the college is a private, independent post-secondary career school sponsored by Goodwill Industries of Middle Georgia and licensed by the state of Georgia, Non-public Post-Secondary Education Commission. Helms College offers accredited programs through its two schools: the School of Hospitality and the School of Health Services. (J. Stiff Letter, Ex. 47.)

those newly acquired skills to work in real, decent wage earning employment. Graduates of an Aiken's Helms College satellite campus would earn portable credentials and launch into careers that would ultimately empower them, and their families, to break free from the cycle of poverty and the vulnerability and stagnation of low skill jobs.

A community restaurant would not just be a place for Helms College students to put their education to work, but would also be a place where those who typically cannot afford to buy a nutritious, restaurant quality meal, would be welcomed to come dine with dignity. Goodwill Industries would shape its restaurant plans by weaving together the best practices of community based restaurants like Jon Bon Jovi's Soul Kitchen restaurant in Red Bank and Toms River, New Jersey, where those who can pay for their meal do so, and those who cannot volunteer an hour of their time in the kitchen. The experiences of two other higher purpose restaurants—Kings Kitchen in Charlotte, N.C., where restaurant profits go to create job and life skills training programs for the unemployed, and Edgar's Grille, a Goodwill Industries establishment in Augusta, Georgia where Helms College students and graduates work in an experiential setting—would also shape Goodwill Aiken's vision for its own community kitchen.

Again, David's extensive experience could significantly support Goodwill's strategic vision to make this satellite Helms College campus and community restaurant a reality and a success. Because of David's deep ties to the Aiken community, he would be able to generate tremendous community interest and support for the project. In addition, as James K. Stiff, President/CEO of Goodwill of Middle Georgia notes, David:

> has a lifetime of professional and administrative experience that would be invaluable in our efforts to expand our integrated system of skills training, career counseling and hands-on work experience through the establishment of an Aiken satellite facility of Helms College and Community Soul Restaurant under the auspices of Goodwill.

(J. Stiff Letter, Ex. 47.)

As set forth in a supplemental letter submitted by Shannon Ellis, a member of Goodwill of Aiken's Board of Directors, David has already contributed over 100 voluntary hours in support of the two Goodwill projects. (S. Ellis Letter, Ex. 49.) Ms. Ellis's letter makes clear that by helping job seekers in the here and now at the Aiken Job Connection, and assisting Goodwill of Middle Georgia with its future plans for a satellite campus of Helms College and community restaurant, David's talents, legal knowledge, extraordinary interpersonal skills, and administrative abilities have dovetailed perfectly with Goodwill's mission. Of note, Ms. Ellis writes

> David's accomplished resume reveals a wealth of managerial and legal expertise, but it is in working closely with David these past eight months that I have discovered his great capacity to care about every person with whom he comes into contact at The Job Connection. That personable, kind decent way of treating others has made him extremely approachable for Job Connection participants.

Ms. Ellis concludes her letter by describing the value David has already contributed to Goodwill and reiterating the organization's hope that the Court's sentence will allow David to continue to play his important role:

> It almost seems inadequate to say his contribution to our mission has been invaluable. His contribution goes beyond invaluable; his contribution has been, and we hope, per your decision, will continue to be a cornerstone in strengthening and securing the economic future of thousands of individuals and families in the Aiken community.

CONCLUSION

For all of the reasons set forth above, and in this truly unique case, we request that the Court sentence David to a sentence of probation with a substantial community service component. The words of David's wife Joanna capture about as perfectly as possible the reason why such a request is appropriate: "I would humbly ask the Court to consider this one lapse of judgment, this one aberrant event, in the context of a lifetime of an outstanding career of professionalism, integrity and public service, coupled with a lifetime of generosity and commitment to his family, his friends and the men and women he managed and mentored over the years. David Samson is not a bad man who the government has finally caught on a lesser offense; on the contrary, David Samson is an extraordinarily good man who made a tragic mistake in judgment late in life."

Dated: February 23, 2017

Respectfully submitted,

s/Michael Chertoff
Michael Chertoff
Nancy Kestenbaum
Covington & Burling, LLP
One CityCenter
850 Tenth Street, NW
Washington, DC 20001

s/Justin P. Walder
Justin P. Walder
Pashman Stein Walder Hayden
Court Plaza South
21 Main Street, Suite 200
Hackensack, NJ 07601

Exhibit 1

Linda D. Biancardi, Esq.

[redacted]

Honorable Jose L. Linares,
United States District Judge
Martin Luther King, Jr., Federal Building
United States Courthouse
50 Walnut Street
Newark, New Jersey 07102

September 20, 2016

Your Honor,

I am writing on behalf of my father-in-law, David Samson, who will be appearing before Your Honor for sentencing in December. This day will certainly be a tragic and extraordinarily painful day in the life of a man who has been, by all accounts, a reputable, upstanding and exemplary member of the legal community in this state for over fifty years.

I met David when I was a young trial attorney working in the Public Defender's Office in Bergen County. He kindly agreed to a meeting to give me some guidance regarding the next path that my career might take. At that time, I didn't anticipate that one day I would be fortunate enough to call him my father-in-law. I remember being so nervous meeting with him because he was such an esteemed attorney. He immediately put me at ease and offered wonderful suggestions, providing me with insights into the future possibilities that were attainable for me. I was truly moved by the fact that this wonderful man who barely knew me would take the time and interest in helping mentor a new, young attorney. That relationship only grew once I became his daughter-in-law and we were able to share so much more. I have witnessed him extend himself time and again to mentor and assist others in a similar fashion.

Looking back over the past twenty-two years that I have known David, there are many qualities that I have come to admire. He has worked hard and persevered throughout his life to achieve and accomplish great things. He did not come from wealth or family connections. Everything he built all of these years came from his intelligence, dedication to the legal community, loyalty to his friends and colleagues and willingness to work so very hard to achieve his goals.

The manner in which he can carry on a conversation with any person regardless of their position, social standing or area of expertise has always fascinated me. He is able to connect with anyone he speaks with in a matter of moments and make them feel like they are the only person in the whole room; a truly warm and captivating presence. This skill, along with a tremendous capacity to bring people from all walks of life together to achieve a common goal is just one of many fine qualities that made him a sought after attorney, partner in a major law firm and leader among attorneys across the state.

On a more personal level, I remember with much love and fondness, the times that David was there for us as a family, whether it was the first time he held my newborn son in the hospital, our shared holiday dinners where he and I enjoyed exchanging cooking tips, or visits to his home in Connecticut where we would all hike in the woods together, I have always had a deep level of respect and admiration for him. We have shared many wonderful family moments together and I do look forward to continuing to do so in the future.

As someone who has represented numerous criminal defendants in state court in New Jersey for over 25 years, I have seen perhaps the worst of humanity and I have always believed, and still do believe, that there is hope for change and redemption. I have seen that change occur under some extraordinary circumstances in my career. In this instance, Your Honor is not faced with such a defendant. David has led a superior and exemplary life, reaching the age of 76, in good standing in the community and with the highest accolades from so many prominent people throughout his career. I would pray that recognition of all of these achievements would greatly outweigh any need to apply principles of general or specific deterrence in his case.

As David's loving daughter-in-law, I simply cannot stand by and watch his entire life shattered by a single act that is so highly uncharacteristic of his true nature. Clearly, the biggest punishment of all is that which he already suffered in pleading guilty before Your Honor, leaving the practice of law and his law firm and enduring a striking blow to his previously unmarred reputation.

It has been my strongest hope that in David's retirement years, he would have time to share with his grandchild, my son, who is now twelve. These are significant years that lie ahead for David, where he should be able to enjoy time with his family and make precious memories with us. On behalf of that family, I truly hope that Your Honor gives him that opportunity.

Your honor's decision in sentencing David will have great significance for a very special person in the lives of many, not only for his family, but for members of the legal community in New Jersey who are his friends and colleagues, and people whom he has mentored and stood by for many years. Beyond that, Your Honor's sentence is likely to be the final chapter in David's successful and prominent career. I respectfully request that all of these factors will be given the utmost consideration in fashioning the appropriate sentence for him.

Respectfully submitted,

Linda D. Biancardi, Esq.

Exhibit 2

Stephanie Lajeskie
[redacted]

August 26,2016

The Honorable Jose L. Linares
United States District Judge
M.L. King Jr. Federal Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

RE: David Samson

Dear Judge Linares:

My name is Stephanie Lajeskie, and I am David Samson's niece (he is the younger brother of my late mother). I am 57 years old, and because I have known David for my entire life, I feel I am able to offer significant insight into his character.

David is one of the most unselfish people I have ever known. I am not sure whether I can adequately express the kindness and devotion David showed my mother throughout her life. My father passed away over 20 years ago, leaving my mother not only devastated, but also in a financially precarious situation. Without being asked, my Uncle David (who had many financial responsibilities of his own) stepped in and assisted my mother, not just immediately after my father's death, but consistently until the day she died. His generosity allowed her to continue to live independently for the rest of her life. Although it was not his responsibility, he offered this support out of the goodness of his heart, knowing my mother could never repay him. Not only did he help my mother financially, but David was constantly available for emotional support. No matter how busy he was, he always took the time to check on his sister, and to let her know he was there to help. Their relationship provided my mother with great joy, and was one of her greatest sources of comfort.

Almost four years ago, my mother was diagnosed with terminal cancer. My sister and I were overwhelmed with the decisions which had to be made concerning her end-of-life care. David made sure we knew that we would not be left to struggle with this alone, but rather that we were "all in this together." When it was time for my mother to leave the hospital, her oncologist recommended that she receive hospice care at my home. Wanting what was best for her, but not wishing to place any burden on my husband and me, David generously offered to cover the cost of full-time care. Having round-the-clock support enabled us to spend quality time with my mother during her last days, instead of being her caregivers. It was the best gift anyone could have given us.

While David's extraordinary care of my mother is one example of his generosity and unconditional commitment to family and friends, it does not begin to cover all of the situations in which he has given of himself. The behavior for which David has taken responsibility is uncharacteristic of the man I have known for 57 years. He is a person who does so much for others without expecting anything in return. I know David deeply regrets his actions, and the pain he suffers on a daily basis will stay with him for the rest of his life.

Thank you so much for your time and consideration.

Respectfully yours,

Stephanie P. Lajeskie

Stephanie P. Lajeskie

Exhibit 3

Terri Langford
[redacted]

October 3, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building and U.S. Courthouse 50 Walnut Street
Newark, New Jersey 07101

Dear Judge Linares,

My name is Terri Langford, and David Samson's wife, Joanna, is my cousin. My family and I live in Roanoke, Virginia, where for the past 11 years I have owned our own business, Cabinetry with TLC. My husband Scott and I have been married for 34 years. We have two children who are married and three adorable grandchildren. For over 35 years Scott and I were active volunteers in various community organizations, including the PTA, the Cave Spring Rescue Squad and Fire Department, the Cave Spring Recreation Foundation, the Cave Spring High School Athletic Booster organization and more. I am currently the President of our Altar Guild at Church of the Holy Spirit.

This is a difficult letter to write: how can you sum up David's impact on our family in one letter? There are so many ways that David has had a positive influence on our family, particularly on our children Kristin and Joe. David married my cousin in December of 1997, joining a very close, very strong family of cousins, aunts and uncles. David fit immediately into our family seamlessly, even though there were vast differences in our education, social status and economics.
When Joanna first introduced David to us, Scott did not think they would have anything in common, but he soon found out that was not true. Now Scott truly enjoys the time he spends with David— they talk about everything from sports to politics to jobs. After having dinner with him one night in Roanoke, my husband, Scott, said to me, "Here is a man who makes important decisions, deals with people we only see on television, and yet he never makes me feel beneath him or as if I am any different than any one of his friends or colleagues. He really listens to me and asks me all sorts of questions about my (management) job at Ashland Chemical, my bosses, my employees, my issues, and he always gives me thoughtful, sound advice about dealing with the people who work for me and with the people I work for- like I was one of his friends or clients."

For me as a independent business owner, David has always been available to discuss my business, my clients, and how I interact with other business leaders in the valley. He has shown me through his own work ethic that you can do things in a moral and principled manner and still be successful. In addition, David has spent nearly 19 years being a friend and mentor to my two children: Kristin Routt, who at 34 years old is the Vice-President over Operations at Hometown Bank, and Joe Langford, who is 28 years old and a cabinet installer at our family owned business Cabinetry with

TLC. I remember the kids discussing a trip they took to New York with Joanna and how David drove in from New Jersey just to have dinner with them because he hadn't seen them for awhile. They were so pleased that he took the time from his busy schedule to let them know how much they meant to him. While in some people's eyes this may not seem to be a big deal, to my children it meant the world that David loved them enough to re arrange his busy schedule; he made them feel important.

Numerous times (too many to count) David has spent time discussing his life and experiences and anecdotes as a lawyer, a man, a public figure, which has helped my children deal with professional, as well as, personal concerns. His attention to them bolstered their self-esteem (particularly my son Joe, who is quiet and shy), and he has upheld our values as parents on such important issues as work ethic, professionalism, community service, and most of all, he has taught them so much about being kind and compassionate. My daughter Kristin's involvement with the local chapter of the Junior Achievement League is very much a product of David's counsel. He also has counseled my son Joe on the importance of financial security and owning and maintaining a home, so much so, that at the age of 21 years old, Joe bought his first home and adopted his first of many shelter animals.

For me, as a parent, David has been generous with my children, taking them on trips and providing experiences with Joanna that we simply could not afford. He broadened their knowledge of the world through travel; their cultural experiences through visits to New York, attendance of plays and eating at restaurants that offer food very different from those in Roanoke, VA. He has expanded their world view, enhanced their lives, and they love him and treasure him for it.
David has always had a way of making each of us feel important, valued and loved. We have been blessed to have David in our family and in our lives in such a positive manner. We are very proud to call him family, and we love him very much. I hope this letter gives you some insight into how important David is to us even though these few examples are such a very, very small portion of what he has meant to us in the last 19 years. As I stated earlier, there is no way to sum up all the ways he has impacted our family.

In closing, I have watched this man with my 8 year-old granddaughter and my 70 year old mother, and with both he was gentle, kind, and showed the same undivided attention to their each and every word. I admire and love him for his kindness, his counsel and his love. Thank you for reading this.

Sincerely,

Terri Langford

Terri Langford

Exhibit 4

HOWARD McGILLIN

August 30, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Honorable Linares:

I am writing in support of David Samson, my father-in-law. I am married to his son, Richard Samson, with whom I have spent more than 21 years in a committed relationship. I am a professional actor and singer, having appeared in many Broadway musicals, television and films over the past 40 years.

I first met David in 1996 shortly after Richard and I started dating. I was immediately struck with how accepting David was of our relationship given the prevailing societal discomfort with gay relationships and the relatively conservative circles of David's professional and social world. I am certain that his acceptance of us stemmed primarily from David's immense love for his son. I must say that I have never seen a father more proud of his son's character and achievement, and this devotion has only grown in the years I have known him.

It is certainly due to his love for Richard that I have felt welcomed and warmly embraced by David and his wife Joanna. Throughout the years I have been made to feel very much a part of the family. I have taken not only comfort but great pride in knowing a man of such remarkable achievement and character as David Samson. I have witnessed up close David's boundless and generous spirit, his sharp wit and great love of life, not to mention his enormous accomplishments as an attorney and leader in state government.

This aberrational chapter in David's life has had a profound impact on him. It has been extremely painful to see just how devastating it has been to his spirit and sense of self. There really is no measure for just how total and complete the psychic and emotional injury has been to a man who once was at the top of his profession, who held the esteem of everyone he knew.

[redacted]

I deeply hope that this uncharacteristic episode in his life will do nothing to erase the remarkable achievement and distinguished life he has led. I know it will never lessen his family's deep gratitude for the kindness and generous heart he has shown to us throughout the years.

Sincerely,

Howard McGillin

[redacted]

Exhibit 5

ANDREW SAMSON
[redacted]

October 3, 2016

Honorable Jose L. Linares
United States District Judge
M.L. King, Jr. Federal Building
and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: United States v. David Samson

Dear Judge Linares:

I am writing on behalf of my father, David Samson, who is scheduled to appear before this Court for sentencing in December in the above-referenced matter. While I certainly acknowledge the wrongfulness of my father's conduct, I am struggling to understand how a man of his stature and fortitude finds himself in this situation. I have great admiration for him. This is not simply because I am his son, but also because I am cognizant of the tremendous respect that colleagues and friends continue to maintain towards him even after the disclosure of his actions that resulted in this prosecution.

Until this very unfortunate incident, my father led an exemplary life. He was a well-respected and highly-skilled attorney whose stock-in-trade was integrity, decency and professionalism. He earned a reputation among those within the legal community as an impressive litigator and effective problem-solver. His professional judgment was brilliant and work product flawless. My father founded a law firm that continues to be one of the largest and highest ranked law firms in New Jersey. Its success since its inception is disproportionately due to his individual efforts and reputation, and its employees and their families financially benefitted from his hard work. It was these impressive professional accomplishments that resulted in appointments, by two separate governors, to Attorney General of New Jersey and Chairman of the Port Authority.

My dad has always been a good father. During my childhood, he worked long hours, including on weekends, to ensure that our family was financially secure. I have wonderful memories of family events, vacations and many other instances when the two of us spent time together. My father entirely paid for my college and post-graduate education, and provided me with additional financial support during my early years of employment. But he also encouraged me to achieve success on my own. He consistently emphasized the significance of hard work, integrity, self-reliance and respect for the law, and provided me with the emotional support and guidance to navigate the challenges I encountered during my adolescent years and into adulthood. I have always been proud of his accomplishments. I have also looked forward to his retirement when he would be able to relax and enjoy more time with his family.

I ask that Your Honor consider that, aside from this one incident, my father has spent his entire adult life as a productive member of society, an influential attorney, and role model for me and others. He has already incurred significant embarrassment, the loss of his career and, sadly, the loss of his impeccable reputation as a result of this matter. Your Honor can be assured that he understands and deeply regrets his senseless conduct. In light of the foregoing, I respectfully request that he be spared any incarceration and, instead, be afforded the opportunity to spend his retirement years with his loving family.

Thank you for your kind consideration.

Respectfully,

ANDREW SAMSON

Exhibit 6

Joanna Dunn Samson

[redacted]

October 21, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07101

Re: David Samson

Dear Judge Linares,

My name is Joanna Dunn Samson, and I have been married to David Samson since 1997. David and I started dating in late 1994; however, I have known him professionally and as a friend since 1992.

I graduated from Temple University Law School in 1981, and I was admitted to the Pennsylvania Bar in 1981, to the New Jersey Bar in 1982, and to the Connecticut Bar in 1997. My first job was with the Philadelphia City Solicitor's Office in the Bonds and Contracts Unit. Thereafter, I worked in and with both the public and private sectors in the development of solid waste and infrastructure projects.

In addition, I worked twice with the New Jersey Department of Environmental Protection. In the early 90's, I worked for a year with in the Solid Waste Planning Division of the Department of Environmental Protection, after which I returned to the private practice of law. I served as the Deputy Commissioner of the New Jersey Department of Environmental Protection under Governor James McGreevy and Commissioner Bradley M. Campbell from 2003 until 2006.

I no longer practice law or work; however, I serve on the Board of the Aiken Land Conservancy (since 2012) and the Friends of the Aiken County Animal Shelter (also since 2012).

I have known David for close to 25 years in a number of capacities. I first met David at the Essex County Resource Recovery Facility in Newark, New Jersey in 1992. David represented the owner/operator, American ReFuel, and I represented Essex County, which provided the greatest amount of waste to the facility. As I recall, the meeting concerned a contractual dispute that was serious enough for American ReFuel to call in David Samson, himself, rather than leave the matter to a younger partner. I was the only woman in a room full of engineers, business people, and plant managers. I was anxious, but curious, to meet David, who was legendary among lawyers as a highly accomplished, intelligent, direct, and straight-forward man.

My anxiety was misplaced. Despite my lowly status as an associate, David treated me with the utmost respect and courtesy. He listened to my position and responded with acknowledgement and creativity to a complex problem. David drew upon his vast experience and excellent judgment to fashion a solution that preserved the long-term working relationship between the parties in a manner that offered the County relief and protected his client's interests. It was a masterful, elegant solution and I was duly impressed, both on a professional and a personal level.

Over the next several years, we worked together frequently in a professional capacity. I learned a great deal from David about such things as picking your battles, thinking outside the box, preserving the dignity of all the players, but shutting down, firmly and without rancor, foolish, reckless or uncivil behavior in a professional setting.

Eventually, David and I became personal friends. We both lived in New York and met frequently for lunch on weekends. During that time, I learned about David's deep loyalty to family and friends, no matter how difficult the circumstances might be. David supported his older sister, Robin, both emotionally and financially, after the death of her husband and quietly worked through his deceased brother-in-law's estate, particularly regarding certain financial and tax consequences caused by her husband's unsound investments. David handled these issues as a matter of course. His beloved sister died immediately before Christmas in 2012, never knowing the full extent to which David's deep compassion, loyalty and expertise protected her from devastating financial insecurity in her senior years.

I also learned of David's pain at the failure of his marriage in 1989, particularly as it pertained to the impact on his sons, Richard and Andrew. The divorce fractured the familial relationships, yet despite the emotional devastation caused by the divorce, at no time did David speak ill of his ex-wife, Elaine. He fulfilled his financial obligations to her without complaint—she had been his wife for 30 years, she had raised his children, and it was, as far as he was concerned, his obligation to make certain that Elaine would not suffer any financial insecurity just because their marriage had ended.

I was and am proud of his commitment to do the right thing for his ex-wife, because it underscores his deep commitment to our relationship, to our marriage, to our life and to our friends. He is open and affectionate in our day to day life. He has been steadfast in preparing and securing our financial future. He has been generous with his time and money with my family: we took care of my mother and his sister until they died. He has been a mentor to my cousins in a friendly, thoughtful way—never pedantic or impatient, helping them from time to time with car loans or tuition payments. When my father lay in a hospital bed dying from sepsis and cancer but refusing to let go because he was scared about leaving my stepmother suddenly without making proper arrangements for her future, David made a death bed promise that we would take care of her under all circumstances. My father's faith in David was so resolute that, after hanging on in a coma for six days, he took his last breath within five minutes of David's commitment.

David has also been generous and forthcoming with our friends and acquaintances over the years, ranging from providing a bridge loan (with no specific repayment expectations) to a personal acquaintance whose kidneys were failing, to investing in a friend's off-Broadway production because it was his "first big break," to suggesting that we send anonymous gift cards of money from time to time to a proud friend who had experienced a rash of tragic misfortune, to loaning our housekeeper money to pay off the family's debts so that they could afford braces for their teenage daughter, to spending time with a neighbor's teenage son after his father had left them, offering a friendly ear for everything from fly-fishing to baseball scholarships to the prospect of a career in military service after high school. These are only a few of David's acts of compassion and charity, given freely and without fanfare and without any expectations of something in return.

He is, quite simply, an exceptional human being and an extraordinary husband. He is the finest man I have ever known. In all time I have known him, he has never been willing to compromise his personal or professional integrity on behalf of a client or a questionable matter, even if to do so would have benefited his firm or if his failure to do so could have negative consequences. He has said to me on more than one occasion that he had reached a point in his career where he could pick and choose the matters on which he would participate, and that he had come too far to jeopardize his reputation and career participating in matters of questionable worth or outcome. I have never known anyone with David's unique set of professional and personal skills: a combination of legal acumen, extraordinary professional judgment, and work ethic, coupled with remarkable compassion and a profound sense of justice.

I cannot explain David's lapse of judgement with respect to this United flight, but I see first-hand the effect it has had on him. His self-reproach and self-loathing over this incident is unremitting—there are times I walk into a room and find him sitting alone with his head in his hands, and it breaks my heart to see him so profoundly miserable. His emotional distress, coupled with the trauma from his [redacted] have exacerbated his health issues and aged him beyond his 77 years. David's belief that this careless mistake made in the final chapter of his career will define him, that it will negate a lifetime of good works and an impeccable career of professionalism and public commitment, is unshakeable. He is deeply troubled that his actions and the consequences thereof will somehow harm me, or his children, or the excellent reputation of the firm that he built from scratch. David is acutely disappointed in himself—that he violated the very principles he sought to instill in his partners, associates and in his children and the young people he has mentored over the years.

When I met with Joanne Young in the District Court Probation Office, she asked me if there was one thing I would like the Court to consider in fashioning the appropriate sentence for my husband. There is. I would humbly ask the Court to consider this one lapse of judgment, this one aberrant event, in the context of a lifetime of an outstanding career of professionalism, integrity and public service, coupled with a lifetime of generosity and commitment to his family, his friends and the men and women he managed and mentored over the years. David Samson is not a bad man who the government has finally caught on a lesser offense; on the contrary, David Samson is an extraordinarily good man who made a tragic mistake in judgement late in life.

My husband is 77 years old. His is in the twilight of his life. His health is deteriorating. He has been publicly disgraced. He has taken responsibility for his actions. He has lost his license to practice law. He willingly handed over his legacy at Wolff & Samson to ensure the job security of his partners and associates.

Yet despite this profoundly upsetting, admittedly self-imposed trauma, David still manages to be kind and considerate to everyone around him. Despite his desire to hide in shame, he pulls himself together every day to work with the local chapter of the Goodwill to provide opportunities for people far less fortunate and in need of assistance, to reach out to friends in crisis, and to be a good friend and husband.

That is why I love him. I have never been prouder of him than I am today.

Respectfully,

Joanna D Samson

Joanna Dunn Samson

Exhibit 7

Richard Samson
[redacted]

September 27, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building
& U.S. Courthouse
50 Walnut Street Room 4015
Newark, NJ 07101

Dear Judge Linares:

I am writing to you in support of my father, David Samson. As his eldest son of fifty-five years—and as one of his closest current confidantes, I feel that I can provide an accurate and full assessment of the man, his character and his humanity, despite his foibles. Professionally, I serve as Vice President and Assistant General Counsel to The New York Times Company, where I have been employed for over nine years.

I am writing in the hope of being able to illuminate for you the depth of respect, admiration and love I have for my father. I know him to be an extremely responsible, intelligent, sensitive and thoughtful man with a strong commitment to the ideals we all aspire to—whether as a father, a brother, a son, an attorney, a citizen of the community, or simply as a person. He inspires me, and all those who know and work with him, with the high personal and professional standards to which he subscribes. Aside from being a source of support for me, he has demonstrated—time and time again-- a genuine concern for others' needs and well-being. He has an unusually impressive moral compass and a determination to not only do well, but also to do good. I hope that this letter provides you with an insight into the way he has lived his life and the unusually impressive generosity he has shown in a myriad of ways.

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building
& U.S. Courthouse
50 Walnut Street Room 4015
Newark, NJ 07101
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Very early in his career in the law, my father took an enormous risk, founding his own law firm with just a couple of initial partners. He did this out of a desire to build something of his own, to succeed professionally in a way that his parents were unable to do themselves, to provide a financially secure life for his family and to give back to the community. I remember well the many years he worked around the clock, including on weekends, to build a strong and respected law firm which, in time, earned the respect of the legal community in New Jersey. He certainly made sacrifices in order to achieve a larger goal. His dedication instilled the concept in me that there's no point in doing anything halfway in life.

His firm grew steadily and eventually became one of the premier firms in the area. His role shifted over time from being merely a legal advocate to clients on individual cases, to becoming a trusted advisor to some of the most influential business and political leaders. Moreover, managing the business of the law firm, and serving as a mentor for scores of new lawyers—a task for which he had no formal training or experience—became his most impressive talent. He has clearly shown himself to be a natural leader, a beacon of integrity, and a caring friend and colleague to so many. I've seen on countless occasions that nothing gives him more joy or satisfaction than to be able to help a friend solve a difficult problem or deal with a difficult situation. His partners and associates have often told me how much they admire his leadership and his loyalty, his humor, his mind, that he is a wonderful person and a team player. People simply know they can rely on him to be there for them.

On a personal level, my father has been constant, kind, loyal and generous in every way with both me and my brother—even at times when the limits of his patience were severely tested. He helped both of his parents in both large and small ways during their declining years, with no possible motive other than doing the right thing as a son—often with little appreciation in exchange. And as a brother to his beloved sister, he was as close as any two siblings I've known. Despite the ten-year age gap between them and the many differences in their personalities, he was always there for his sister, as a listener, as a problem solver, as a financial support—in every way imaginable. He helped her out of difficult financial situations in which she found herself, often without even making her aware of it. He didn't do any of it for the credit—he did what he did out of wanting her to have a better life. Indeed, her sudden and unexpected death a few years back was a devastating event in his life and made me realize just how deeply he loved and cared about her.

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building
& U.S. Courthouse
50 Walnut Street Room 4015
Newark, NJ 07101
Page 3

One of the things which strengthened and deepened our relationship has been seeing the ways in which my father has been very accepting of my husband, Howard and of myself as a gay man. He has gone out of his way to make Howard feel welcome in our family and treated no differently than any parent treats any son- or daughter-in-law. The depth of love between my father and Howard has been a source of great joy for me and intensified by realization of how deeply my father is committed to doing what is right and what is just, and to ensuring that the people he cares about in his life are happy and loved. He has instilled the values of being free-thinking, independent, open and accepting

My father has been blessed with many exceptional qualities—they may be obvious to most everyone who meets him, but generally he is unaware of them. He does not flaunt. He does not promote himself. Life has handed him big challenges; he met them. I know –because I have seen first-hand--that his current situation has filled him with great disappointment in himself and a sense of failure. I know that he deeply regrets a truly aberrational moment in an otherwise stellar career. I suspect that the deep level of remorse, pain and sorrow he has endured as a result of this situation have erased, in his own mind, all of the other wonderful things he has achieved. Because he has strived to live to such high standards, this transitory fall has been particularly hard on him.

Regardless, I still respect and am in awe of the standards that he has modeled over a long life and career. In some ways, I suppose that a bit of everything I've attempted to achieve or accomplish was in an effort to live up to the high bar he has set in his own life. To me, that would be the greatest measure of success.

Thank you for letting me share some of my thoughts about my father and for giving them due consideration.

Sincerely,

Richard Samson

Exhibit 8

Henry J. Amoroso
[redacted]

February 21, 2017

The Honorable Jose L. Linares
United States District Judge
Martin Luther King, Jr. Federal Building
and United States Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares,

I write to you in support of and on behalf of my dear friend, David Samson, who is scheduled to appear before the Court for the purposes of sentencing within the next few weeks.

I had the good fortune to meet David Samson several years ago, while I was serving as CEO of St. Vincent's Hospital in New York City. Our first meeting was arranged to see if David's law firm could assist St. Vincent's with certain complex health care issues. Little did I know that would be the beginning of a long friendship and one that would profoundly alter my own professional career.

For many years, David and I spoke regularly about trying to find a way for our law practices to work together. We often spoke about my joining the firm that he had built into one of the premier law practices in the region. Ultimately, that vision happily came to pass, but regrettably, after David had left the firm and retired from the practice of law.

Undoubtedly, as I am sure others will attest to, all who know David well know the circumstances that gave rise to the matter before you is not only anomalistic but personally devastating to David, who has admirably—and certainly consistent with his true personality—accepted full responsibility for his actions. In joining what was the Wolff Samson law firm, I came to realize that David had established an enviable practice and a culture that rises above many of its peers in ensuring a professional, ethical, and dutiful practice that places the interests of clients above all else. The camaraderie among the professional staff and the concern they have for their clients is unlike any I've witnessed before. This cultural environment is truly the manifestation of David's own sense of professional integrity, which makes it all the more difficult to comprehend actions so entirely inconsistent with all that he is and with all that he has created.

I know personally that David looks upon this episode as personally sad and tragic; it has affected him deeply to his very core. But, being the man that he is, he has accepted responsibility and he has made no excuse.

As a long time university professor, I have long counseled my students to recognize human frailty—particularly our own. When mistakes are made, it is best that we own up to them and accept responsibility; when we own up, not only are we and our families better for it, but the communities in which we live benefit. It is in sharing that closing thought that I ask you to consider in the totality of your evaluation all the good that David has done and measure his current circumstance in the context of his entire life.

I am available to answer any questions that you might have in this regard and thank you for your kind and thoughtful consideration.

Respectfully,

Henry J. Amoroso

Exhibit 9

BARNSTORM FILMS

October 4, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07101

Dear Judge Linares:

I am writing on behalf of our dear friend David Samson.

David and Joanna Samson and my family have shared a community for over twenty years in the state of Connecticut.

I would like to introduce myself. I grew up surrounded by politicians in Washington D.C. where my Father, Charles Bartlett, covered National politics for 60 plus years and won a Pulitzer Prize. My godparents were Jack and Jackie Kennedy—not something I ever really share. The point is that dinners at our house were centered on how we can make the world better, the complications of being a public citizen vs. a private person.

I make movies and television shows as a producer (with my husband director/producer/ actor Tony Bill) to move people to make a difference, to question how we can make this a better world.

[redacted]

My husband and I can tell you that David and his wife Joanna live and act in the realm of how do you make your life count to make this world better.

We and the Samsons have lived for over twenty years in a small town in Connecticut. We got to know each other the way people do in a small town. David Samson is known in Litchfield County, CT. for being a man who takes the time to know everyone by name, to know their personal stories, to know when sudden hits or illness takes place or financial loss or extraordinary dreams happen—whether it's the waitress at our local eateries or the gas attendant hunkering down before the long winter months—and to offer his support and assistance whenever to do so would not undermine the dignity of the person in need. If it's raising money and producing events for our local library or changing lives by offering great advice to younger people, David has been there.

As a Mother of two daughters in a world that at times feels unsafe and dark, David Samson has been our beacon of light for my girls and for me. His integrity has steered us well.

These days have been tough. But I can express we need to own the positive. We need to remind ourselves that we can take missteps, and we need to restore ourselves by reflection and admission. With the power of grace and the belief that we can do better, we can grow.
David has given and provided mentorship to so many individuals. We need David Samson not only to build a better community, but we need him to build a better world during these troubled times.

Thank you for your time and consideration.

Helen Bartlett

Helen Bartlett

Exhibit 10

BARNSTORM FILMS

October 10. 2016

Dear Judge Linares,

I write to support, and describe to you my experiences with, David Samson.

I am not involved in the worlds of law, business, or politics; neither here in my home state of California, nor in my other, yearly-adopted state of Connecticut, where I have come to know Mr. Samson very, very well.

I have spent most of my (76) years in the film business; am an Academy Award-winning producer and director. My friendship with David was born in Connecticut over fifteen years ago out of our mutual desires to learn about our respective worlds: mine, movies and television; his, law and politics.

He has been my portal into his world. Every summer, we spend countless hours at the same restaurant, eating the same lunch. Every summer I come home to Los Angeles feeling like a student just out of graduate school, full of new-found knowledge and respect for my mentor, his life, politics, and views.

The thing I have been constantly impressed with is David's sense of morality and ethics. I have listened to him explain the intricacies of the world he inhabits and the decisions he has to make…the discretion he has maintained, often in the face of complex and conflicting friendships and associations. These considerations are nothing like those of the world I inhabit. And I have been constantly illuminated.

Coming from the world I have been immersed in - the liberal, activist, entertainment industry - David has been a constant reminder of how reasonable, honest, and patriotic the "other side" can be. He has been a revelation, a window into what I have come to respect as admirable political, legal, and community responsibility.

I have also observed his responses to the needs of our Connecticut community; his apolitical generosity and care for its needy and suffering. He is to them…as he has been to others…a man you can count on. More than any other quality, I would say that is the essence of David: a man you can count on. A guy who will tell it like it is.

[redacted]

So, in effect, I have been *interviewing* David Samson for over fifteen years…about his political, legal, social, familial, and esthetic values and practices. He, in turn, has been uncommonly honest with me, unburdening himself at our lengthy lunches; revealing his most private and unguarded self. No political axes to grind; no points to score; no battles to win. And, unlike many of the people I encounter in my world, he is unfailingly modest and discrete.

A month ago, I had the pleasure of another lunch with David. I hadn't seen him in a year and he brought me up to date, complete with details, both past and present. He is devastated and ashamed of himself, as only a deeply honest man can be. Typically for him, he didn't excuse himself, demonize others, or sugarcoat his own pain for the errors he made. I use the word "errors" because I am totally convinced of this man's core integrity. I am a lifelong pilot, and there's a wise saying about a common, but serious, piloting error (neglecting to extend the landing gear), "There are those that have…and those that will."

I'm thinking the same is true about the perilous execution of many other responsibilities, be they doctors, lawyers, or candlestick makers. Certainly, David's contrition about his own errors, is intense. The good news about gear-up landings is that they rarely hurt anyone; they're just stupid and mortifying and expensive. The worst thing is that everybody knows about them, and the pilot is tarred and sometimes de-feathered for his very visible oversight. It's there for all to see, and rarely forgotten….especially by the pilot himself.

As a filmmaker, I have made my living for half a century discerning the innermost, dramatic, and even hidden, lives of human beings. I've gotten good at it, and it's served me well.

I know David Samson well. I don't know many men like him…in my world or in any others.

They don't come along very often. And they deserve to be treasured and admired.

Respectfully,

Tony Bill

Exhibit 11

To Honorable Jose L. Linares 9/18/16

I would like to introduce myself. My name is Pamela Borger. I am writing this letter on behalf of David Samson. I was employed by David at his home in Washington, Ct. for 10 years. I worked as a personal assistant and property manager for David and his wife Joanna.

When you work in someones home for 10 years on a daily basis you know them personally pretty well. During those years you experience so many life changes. I saw David go through cancer, surgery the death of a beloved dog. David always managed to smile and think of others.

I have 2 teenage boys whom I'm raising on my own with no financial help. David has always asked after them. He followed their sports and interests, Especially their love of baseball and fishing. He not only helped me financially after my divorce, but also helped pay for my sons baseball when I wasn't able to. When he moved to South Carolina and no longer needed heavy winter clothing he wanted my son to have it. I don't remember a time when he didn't ask or offer to help my children in some way.

David was always approachable to talk to about any matter. He would always listen and give advice if needed. I was always treated with respect and kindness.

Davids thoughtfulness, generosity and sincere kindness to myself and my 2 boys will never be forgotten.

Most Sincerely,

Pamela Borger

[redacted]

Exhibit 12

Jeffrey S. Chiesa
[redacted]

November 8, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King, Jr. Federal Building
and United States Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

Please accept this letter on behalf David Samson who is scheduled to appear before Your Honor for his sentencing hearing on December 13, 2016.

David Samson has been my close friend for more than 10 years. Before we met, I simply knew of David because he had distinguished himself as one of the finest attorneys in New Jersey, someone who had achieved the highest levels of success in private practice and public service. His is a legal career that any lawyer would be proud to call their own. However, my personal friendship with David has taught me things about him that are far more important than his professional success. These are the things that make him such a special friend to me and many others, and the things I would like to share with the Court.

David is a uniquely generous person. He has quietly, consistently and graciously supported his friends and colleagues in large and small ways. He has often done so anonymously, not seeking credit or looking for anything in return, other than friendship. He is extraordinarily warm and caring, and, as a result, he has (at least before I arrived at the firm) attracted and retained exceptional people to work with him, professionals who care about each other at least as much as they care about their work. His partners are his friends, and many of them worked with him for decades, with some having spent their entire career working with David. All of them remain supportive of him because David has been such a wonderful friend and mentor.

David demonstrated the highest commitment to ethics and professional responsibility in all of my interactions with him. He insisted that everyone in the firm adhere to those same exacting standards, and he led on this issue through his actions. Moreover, he encouraged his partners and friends to pursue public service opportunities because he believed such opportunities would reinforce the importance of conducting yourself in accordance with the highest standards of our profession.

I feel blessed to have David as my friend. He has taught me, through his actions more than his words, what it means to be a friend and a partner. I have watched how the people at our firm, at every level, react so positively when they are around him. It is something we all miss very deeply. Your Honor is aware through other letters that have been submitted on David's behalf of the many acts of kindness and decency that have characterized David even more so than his professional success. I know that Your Honor will carefully consider all of these letters as they reveal a person who has been so important to so many people for such a long period of time.

It is difficult to write this letter for many reasons. Among those reasons is attempting to convey, in a relatively short space, the enormous impact that David has had on my life. It is simply not possible. I am certainly grateful for the professional opportunities David has provided to me, and for the chance to work in a firm that continues to carry his spirit of hard work tempered by kindness and generosity. However, in the end, what I am most thankful for in my life are the few special friendships that, through their force and generosity, impact me as a person and are a permanent part of my life. David Samson's friendship has been that important to me over the past decade, and will be that important to me for the rest of my life.

Respectfully submitted,

Jeffrey S. Chiesa

Exhibit 13

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr, Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

RE: Character Reference / David Samson

My name is Timothy Fogarty, I retired from the New Jersey State Police as a Lieutenant after serving twenty-eight years. My assignments included but not limited to Head of the Arson/Bomb Unit, Head of the State Governmental Bureau, as well as On Scene Incident Commander during 911. I am happily married for 39 years, have three children and six grandchildren.

On December 1, 2007 I was hired by the law firm of Wolff-Samson, specifically David Samson. My duties were to drive Mr. Samson to different venues in the tri-state area safely and efficiently, a position I held until April 1, 2015. My objective was to work with Mr. Samson for a year or two and "officially" retire. Mr. Samson's commitment to loyalty and honesty to me was paramount in my continued service to him.

As Attorney General, Mr. Samson had the deepest respect from the rank and file of the New Jersey State Police and I was asked countless times from fellow Troopers how I got to work for him.

Mr. Samson would always ask sincerely how my family was doing and his understanding during my granddaughters illness at Duke University Medical Center cannot be measured as it was truly appreciated. David Samson by his actions, commitment, life experiences, and his willingness to share them have made me a better person.

Sincerely

Timothy Fogarty

Exhibit 14

Tricia M. Gasparine, Esq.
[redacted]

August 19, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

My name is Tricia Gasparine, and I am a Member in the Public Finance Group at the law firm of Chiesa Shahinian & Giantomasi PC (formerly known as Wolff & Samson PC) in West Orange, New Jersey. I grew up and currently reside in Hanover Township, Morris County, New Jersey with my husband and our two daughters, Brooke (11) and Taylor (8).

I have had the pleasure of knowing David Samson since 1998. At that time, I was working as a summer associate at the firm. I recall the first time I met David. I had only been working at the firm a few days and was sitting in the office of one of our paralegals discussing an assignment. When David walked in to discuss something with her, I fully expected him to ignore me or, at best, to offer an insincere "nice to meet you" as he looked past or through me. He was, after all, THE David Samson, and I was just a summer associate. Instead, David introduced himself, asked about where I attended law school, my pending clerkship, my family, etc. David should have been intimidating to me, if for no other reason, than he was the named partner of the firm. But, from that very first encounter, he presented himself as an equal and someone with whom I should feel totally at ease.

After my clerkship, I returned to the firm as a full time associate in September, 2000. In 2005, while on maternity leave with my first daughter, the partner who ran the public finance practice left the firm, and I made the decision to follow him (and the only type of work I had done up until that point). In 2009, I began discussions with others at the firm about returning, but it was David who would have the ultimate say. Not having spoken to him since my departure, I worried that he would hold a grudge or at least make me feel guilty or remorseful about having left the firm...his firm. But David welcomed me back with open arms and made me feel energized about my future.

As our relationship developed over the years, David became a trusted mentor and friend. He supported and encouraged me as I worked to bolster my public finance practice. I smile now as I remember rushing down to his office to share the good news of having brought in my first matter – serving as trustee's counsel on a bond issue for a flat fee of $5,000. Given David's book of business, my excitement over a $5,000 matter should have been comical to him. But he mirrored my enthusiasm and responded with warmth and sincerity.

The more time I spent with David, the more impressed I became, not only with him as a lawyer, but as a person. He was humble and respectful in his dealing with everyone, whether it was a State Senator or a member of our copy room staff. When I brought my daughters into work with me for the first time because of childcare issues, he showed such unmeasured kindness and was so incredibly sweet to them that they both insisted on writing him notes on post-it paper and delivering them personally. The most heartwarming part, though, was that days later those little sticky notes were still on David's office phone where he had told the girls he would put them.

When David's retirement from the firm was announced, I was devastated. Professionally, I had come to rely on David's support, encouragement and sound advice. Personally, I knew that I would miss my friend. My girls, who looked forward to every encounter with Mr. Samson said, "but we'll still get to see him, right?" When I responded that I did not think that would happen, Brooke immediately pulled out a piece of paper and started making a card. She drew a fish on the front, because she knew that David enjoyed fishing, and wrote "Dear Mr. Samson, I hope you enjoy your retirement. Thank you for being very kind to me when I visited. I will miss seeing you! Have fun! Love, Brooke Gasparine."

I used to joke with David that his charm and appeal knew no bounds. Young, old, male, female, everyone who met David was drawn to him, and those who had the privilege of getting to know him were undoubtedly better for it. I will forever be indebted to David for what he has done for me professionally, and I will forever consider myself blessed to call him my friend.

I hope that the few memories and stories I have shared give you some insight into the David Samson that I know.

Respectfully submitted,

Tricia M. Gasparine

Tricia M. Gasparine, Esq.

Exhibit 15

CANOE BROOK

October 18, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

Dear Judge Linares,

This letter is being written for your consideration prior to the sentencing of David Samson. My name is Carl Goldberg and I have been a close personal and professional friend of David Samson's for the last twenty years. I have been a real estate developer in New Jersey for the last forty years. I was the founding and managing partner of Roseland Property Company, a nationally recognized development firm known for its focus on urban infill communities along New Jersey's Hudson River waterfront. Over the last twenty five years, we constructed 35 communities in New Jersey, spending nearly 5 billion dollars on construction and employing over ten thousand state residents. Additionally, I served for nine years as Chairman of the New Jersey Sports & Exposition Authority. During this time I was responsible for oversight of its assets and operations, as well as negotiating the agreement for the construction of the MetLife football stadium.

My professional relationship with Mr. Samson extends back to his tenure as Attorney General. At the time I was appointed to the Authority, he was instrumental in teaching me, by both word and deed, the importance of approaching my position with both integrity and a commitment to the highest ethical standard. He became my mentor, counseling me on how to conduct the affairs of the Authority in the most transparent manner possible. He would often review proposed public agendas with me to insure that I always recused myself on issues where there was either a real or perceived conflict. More recently, I was named as Chairman of the Rutgers Business School Center for Real Estate Studies. Through his firm, David made an important annual financial commitment to the Center to provide scholarship assistance to deserving students in need.

Most importantly, David has been a dear friend who was there for me in every way he could be as I dealt with my own personal crisis, the terminal illness of my wife of forty years. His personal concern and support for me during those difficult times were a true insight into his genuine caring character and fundamental humanity.

In summary, my hope is that you will consider my profoundly meaningful and positive relationship with David as you render a decision on his sentence. Thank you for your time.

Sincerely,

Carl J. Goldberg
Managing Partner
Canoe Brook Investors

[redacted]

Exhibit 16

ANNE & ARTHUR GOLDSTEIN
[redacted]

November 9, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King, Jr. Federal Building
And United States Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares:

I left the US Attorney's Office for the District of New Jersey in 1978 and joined as the eighth lawyer in the boutique firm of Kimmelman, Wolff & Samson. Nearly four decades later, that tiny firm is one of New Jersey's largest and most well respected, consisting of 140 lawyers and 120 staff members. The growth and tremendous success of the firm was, without question, the product of David Samson's stewardship and vision and the future success of the firm will no doubt be driven by continuing to adhere to the professional standards and culture that David established.

David created a culture that demanded and rewarded professional excellence -- putting that objective on par with business origination in terms of stature within the firm and compensation. David required that attorneys of the firm demonstrate the highest character and ethics both personally as well as professionally.

David also believed that those at the top, rather than young attorneys and staff, should be the ones to bear the brunt of the economic downturns and/or unforeseen expenses impacting the firm. By way of example, in the early 1980s when the firm was making significant capital expenditures for new space, the five senior partners bore the entire cost of those improvements, making 20% less, while the younger partners, associates and staff, were not affected. Similarly, unlike many law firms, lawyers and/or staff were never fired so that partners could make more money. The intent and result was to foster a sense of family so that everyone from top to bottom felt that they were important to the ongoing success of the firm. David's approach continues through today and it is one of the principal reasons for the absence of significant defections from the firm for economic or other reasons at any time during its 40 year existence.

David was and is an extraordinarily compassionate human being who extended himself and the firm to provide help and accommodation to members of our firm's family when they needed it most. From members diagnosed with terminal illnesses, associates dealing with lifelong diseases, or employees serving our country in the armed forces, David made sure the impact of those situations on the individual was minimized, both economically and personally.

On a personal note, David had an immeasurable impact upon the course of my life, not only acting as my professional mentor, but serving as my big brother. Due to a personal family tragedy, I was left without a father at a young age. David provided me with personal guidance and support and made sure that my family came first. In fact, David understood how much being an involved parent meant to me and went out of his way to make sure I was able to be active in my children's lives. My kids were active and successful athletes through high school, with my daughter being named an all-state softball player. Coaching them when they were young and attending their games when they were older was one of the most important things in my entire life. As a litigation partner and trial attorney, accomplishing that objective was extremely difficult given the demands of Court schedules, billable hours etc. Nonetheless, David made this happen for me without any negative professional consequences. Oftentimes he would actually fulfill professional obligations for me so that I could do what was so essential to my family.

In light of the foregoing, I am sure Your Honor can appreciate how painful it is for me as well as our firm to see David as a criminal defendant in the matter before you. His entire life was dedicated to insuring that his firm, its members and employees conducted themselves with the upmost integrity and compassion. The conduct that has led to David's present situation is the antithesis of the standards by which he has conducted himself over his lifetime and does not reflect the true nature of the man I know. I truly hope that Your Honor will be convinced that David's mistake in this matter was an aberration that should not serve to define the legacy of a man who spent his entire life demonstrating unparalleled character both professionally and personally.

Respectfully,

Arthur S. Goldstein

Exhibit 17

John J. Hoffman
[redacted]

February 22, 2017

Honorable Jose L. Linares
United States District Judge
United States District Court, District of New Jersey
Martin Luther King Building & U.S. Courthouse
50 Walnut Street
Newark, NJ 07101

Re: David Samson

Dear Judge Linares:

I have known David Samson for fifteen years and, in all of my dealings with David, I have known him to display nothing but integrity and professionalism.

I first met David when interviewing for a senior position at the Attorney General's Office. David spent over an hour discussing not only the position, but also stressing the need for dedicated and qualified professionals to commit to public service. I was incredibly impressed by his fervor in this regard and, although I opted not to move back from Washington, DC for this particular opportunity, I left David's office just as impressed by his sense of ethic and principle.

Although we kept in touch over the years, our professional paths did not cross again until David represented a client in a matter for which I was designated as the Acting Attorney General (due to a conflict of interest for the Attorney General at the time, Jeffrey Chiesa). The allegations to which David pled guilty and the characterization of his actions would lead one to believe that he would have adopted an attitude that a certain deference was owed him due to his prior position with our office and current relationship with the Governor. Nothing could be further from the truth. And though, consistent with his ethical obligation, he represented his client to the fullest, he never asked for or expected anything but a fair hearing on the issue that we were discussing. And, when I disagreed with him, he simply stated that he both understood and respected my conclusion and the analysis behind that conclusion.

I cannot speak to the allegations to which David Samson pled guilty. I can only speak to this: I have always known David Samson to be a man of ethic and principle, incredibly generous with his time and wisdom, which has been of such tremendous benefit to so many members of the Bar -- including myself.

Sincerely,

John Hoffman
Former Acting Attorney General
State of New Jersey

Exhibit 18

HARTZ®

HARTZ MOUNTAIN INDUSTRIES, INC.

[redacted]

[redacted]

October 6, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

RE: David Samson

Dear Judge Linares:

I have been a New Jersey attorney since 1961 and was engaged in private practice in Newark, New Jersey until 1987 when I became General Counsel for Hartz Mountain Industries, Inc. Since then, I have supervised the Hartz Legal Department and remain in an Emeritus position at this time. Prior to passing the bar, I graduated from Rutgers SBA and Rutgers Law School and clerked in the Federal Court for Judges Hartshorne, Madden and James Coolahan.

When I was a young lawyer working in Newark, I became acquainted with David Samson on a personal level and socialized with he and his wife on many occasions. Our relationship included recreational activities such as basketball and other sports. I have always found him to be an intelligent hardworking attorney who practiced with dignity as well as expertise. I recall his loyalty to a mutual friend who had fallen upon hard times; he spent time representing and advising our friend so that person was able to organize his life and resume his career. He did this without payment or charge.

Since that time, I have worked with David on some matters as an adversary as well as a co-counsel. When I became in-house counsel at Hartz, we retained David's firm for several matters, all of which were handled with expertise. He was a source of information and advice and I found him available for telephone discussions as well as meetings. While others at his firm may have worked on Hartz matters, he was always knowledgeable and informative on the details. His legal advice was always well considered and stressed a proper legal approach to the problem.

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David Samson justifiably earned the reputation of being a charitable and benevolent individual. Swab a Cheek Save a Life is a bone marrow donor registry for minorities and its larger affiliate, the Gift of Life were charities to which I know he has donated since I was involved in their fund raising efforts as well.

I recall a case involving a property dispute between our company and another large real estate developer. David's work ethic was brought to the forefront evidenced by his preparation and performance in the deposition, mediation and arbitration proceedings that evolved. The matter was amicably settled due to his efforts by dealing with a very difficult defendant in a collegial and ethical manner so as to dispel any animosity between the parties. In another matter, while in private practice, he acted with diligence and was able to arrange a monetary solution to a difficult problem and bring the matter to rest.

In summary, I am writing this letter in support of David Samson prior to his sentencing so that the Court may have a full picture of a person I know to have been a well-respected capable ethical practitioner who acted in a trustworthy and efficient manner through the 50 years I have known him.

Thank you for your consideration.

Respectfully submitted,

HARTZ MOUNTAIN INDUSTRIES, INC.

Irwin A. Horowitz
Executive Vice President
& General Counsel Emeritus

/jjk

Exhibit 19

Peter C. Harvey, Esq.
[redacted]

December 3, 2016

Honorable Jose L. Linares
United States District Court
District of New Jersey
Martin L. King, Jr. Federal Building &
United States Court House
Chambers 5054
50 Walnut Street
Newark, New Jersey 07102

RE: United States vs. David Samson
Criminal Number 16-334 (JLL)

Dear Judge Linares:

I submit this letter in connection with the Court's sentencing of David Samson in the above-referenced matter. I write to offer for the Court's consideration my knowledge of and experiences with David Samson as it evaluates the factors set forth in Title 18, United States Code Section 3553(a).

As a former Assistant United States Attorney in the District of New Jersey, I recall standing in the courtroom of the late Honorable John F. Gerry, former Chief Judge, on several occasions to observe or participate in sentencing proceedings. Judge Gerry often commented that the person standing before the Court had earned many "credits" in life as a result of past good works, and that the sentencing process was among the events wherein he or she was entitled to, as he put it, draw upon those credits. I submit that David Samson has many credits to draw upon that should be noted by this Court.

I began working with David Samson in January 2002 in the Office of the New Jersey Attorney General. He served as Attorney General. I served as First Assistant Attorney General and Director of the Division of Criminal Justice. During the one year that we served together, David and I worked very closely on a number of projects and initiatives that were helpful to New Jerseyans. Let me mention a few endeavors of consequence:

1. **State Police Reform** – David worked to ensure the effective implementation of the Consent Decree agreed to by the United States Department of Justice and the State of New Jersey relating to racially-

based selective enforcement of various motor vehicle laws, commonly known as "racial profiling." As part of the compliance process, the Office of State Police Affairs had been established in the Attorney General's Office. David made sure that OSPA was properly staffed with strong leaders and diligent staff who were firmly committed to the reforms mandated by the Consent Decree. He was deeply committed to stopping this unlawful practice as reflected by his many meetings and discussions with both State Police leadership and the federal monitors who examined the State's compliance with the Consent Decree.

2. **Domestic Security Preparedness Task Force** – David was the second Attorney General to chair this cabinet-level group. (Attorney General John Farmer was the first chair.) Under his leadership, the Domestic Security Preparedness Task Force established the first generation of policies and protocols that sought to prevent terrorist attacks from occurring in New Jersey and quickly recover from them if attacks occurred. David chaired monthly meetings with Commissioners of various state departments and leaders of private industry groups to implement measures that strengthened New Jersey's critical infrastructure. He also hosted weekly security briefings to review information provided by the Federal Bureau of Investigation, State Police, and other law enforcement agencies that were tracking terrorist threats. The protocols and practices established under David's leadership were among the first implemented by any state in the nation. These practices contributed to greater public safety in New Jersey.

3. **Gang Suppression Activity** – David gave considerable attention to the rise of street gang activity in a number of New Jersey communities, particularly urban areas. He encouraged me as First Assistant and Director of DCJ to develop innovative programs to not only prosecute gang members, but discourage young people from participating in gang activity. Among the results achieved under David's leadership was the arrest in 2002, and subsequent prosecution, of key leaders of the Latin Kings street gang.

4. **Advancement of Lawyers of Color** – David was committed to diversity and inclusion, and not in a token manner. David appointed African American and Latino men and women lawyers to important management positions in the Attorney General's Office. He also ensured that African American and Latino lawyers were retained as outside counsel by the Attorney General's Office to handle cases on behalf of the State. It is notable that before David's efforts, with few exceptions, lawyers of color faced the extraordinary contradiction of having capably represented the State in various matters while serving

as Assistant Attorneys General and Deputy Attorneys General, but being denied the opportunity to represent the State again when they entered private practice.

5. **Pension Fund Recovery** – David pursued cases against corporations that had filed public documents misrepresenting their financial condition, causing millions of dollars in losses to New Jersey's public employees' pension fund, among other victims. He developed the strategy to file over a dozen securities fraud lawsuits on behalf of the State in federal courts throughout the nation which ultimately resulted in the recovery of substantial sums that were returned to New Jersey's pension fund for the benefit of state retirees.

David had other accomplishments that did not receive much notoriety, but were significant nonetheless. David's influence extended to New Jersey's twenty one counties through, among other things, participating in the appointment of thoughtful people to leadership positions in county prosecutors' offices. He also advised the Governor regarding various policies that touched upon many aspects of New Jersey life from transportation to healthcare to school construction.

David has been a good friend and mentor to many lawyers. I am certain that many others have offered you their comments about his professional contributions, so I need not replicate their observations. It is worth noting, however, that David has promoted the careers of many lawyers; myself included. I certainly would not have been Attorney General of New Jersey without his advice, support and mentorship. He did not require that I ask for it. Rather, he gave it willingly and unselfishly.

Finally, in my view, David's current circumstances do not define who he is personally or professionally. I trust that the Court will take into account the totality of his life. I am certain the Court will realize that David has accumulated many credits for his years of good works, and the actions for which he now stands before the Court should not exhaust his balance.

Respectfully submitted,

Peter C. Harvey

cc: Justin P. Walder, Esq.

Exhibit 20

SQUARE PARKING

ESTABLISHED 1990

[redacted]

September 27, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King Jr. Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares:

I am a managing partner in a fourth generation family business including real estate and operating companies located in New York, Philadelphia, Boston and Jersey City. Our family is comprised of sophisticated investors who understand how business works. We have been quite successful and are proud of our record of achievement both in business and putting back into the communities of which we are very much a part. It is that commitment to public service which led me to accept appointment to the Board of Trustees of the Jersey City Medical Center and ultimately to be elected its Chair at a critical point in its history.

The Medical Center is the historic center of health care for both Jersey City, Hudson County and its environs. It was a product of former Jersey City Mayor Frank Hague and was a centerpiece of President Roosevelt's "New Deal". Hundreds of thousands of New Jersey residents were born in the Margaret Hague Maternity wing of the hospital. But, as economics changed so did the fortunes of the Medical Center. Even with tens of millions of dollars of annual state subsidies the Medical Center faced a very uncertain future and almost certain bankruptcy in 200x. Father James Reilly, the then chairman, was pressured by health concerns to step aside and I was elected as his successor ostensibly but hopefully not to preside over the Medical Center's demise.

I strongly believed that the Medical Center should be saved but knew this would take an extraordinary team to restore internal discipline – including the Board – and external confidence. Moreover, the political culture which had dominated both the Medical Center and how it was viewed locally and in Trenton had to be reversed. We had to rebuild both the organizational structure as well as the soul of the institution.

I turned to David Samson, an individual I knew by reputation and through mutual acquaintances. Mr. Samson had the moral authority as well as organizational ability to address the aforementioned requirements. At our initial meeting I explained our dire predicament, suggested that his partners specializing in bankruptcy might be needed but shared my personal commitment to the institution noting that I could not assure that Mr. Samson's firm's fees would even be paid. He simply suggested that given the circumstances we get started immediately.

Mr. Samson struck the critical chord meeting immediately with the Board of Trustees and explaining their roles, responsibilities and cultural changes that would have to be made to decades of abuse. No one else could have accomplished what he did in that first couple of hours. The Board had previously largely ignored the warnings it had received from state officials presuming that life would go on as it always had but they had never been confronted by an "outsider" with the reputation and knowledge of Mr. Samson. Based on Mr. Samson's description of the Board's responsibilities and obligations a new leadership team was put in place, new protocols were adopted, a new/businesslike relationship was established with both the Department of Health and Senior Services and Governor's Office in Trenton and politics was all but eliminated from the Medical Center's lexicon.

In summary, the Medical Center was saved due in large measure to the efforts of Mr. Samson. He brought our Board and community into the 21st century and forced us to abandon the culture of past which had brought us to the doorstep of failure. The Medical Center is today a critical component of a vibrant healthcare system because David Samson was willing to commit himself to what he believed to be a just cause, to force an institution to not only examine itself but to make dramatic changes that allowed for its redemption.

This is just one example of the good that David Samson has contributed to New Jersey. There are probably others that are more startling. But it's the one that I not only know but lived hour by hour. It's the David Samson that I know, the David Samson I appreciate having the opportunity to introduce you to.

Thank you for your consideration.

Sincerely,

Brett Harwood

Exhibit 21

First Communities
Excellence in Apartment Management

October 12, 2016

The Honorable Jose L. Linares
United States District Judge
ML. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares,

My name is Robert (Rob) L. Johnston and am a graduate of the University of South Carolina with a BS in Finance (1968) and a MBA (1969). I served 3 years in the United States Air Force with the rank of Captain. My company, First Communities Management, was founded by me in December 1977 in Atlanta, and I currently serve as Chairman. First Communities is one of the largest, privately owned apartment companies in America. I have served as Presidents of the Atlanta Apartment Association, the Georgia Apartment Association, and the National Apartment Association. I hold the nationally recognized CPM designation and am a licensed broker in the states of Georgia and South Carolina.

For the past 12 years, I have served on the East Lake Foundation Board and have been General Chairman of the PGA Tour Championship at East Lake Golf Club. Our company is also very involved with the Atlanta Community Food Bank. In partnership with the Atlanta Apartment Association, we have collectively organized the largest annual private food drive in the country. I reside evenly between Atlanta, GA and Aiken, SC where I serve on the Whitney Trust Board, the Aiken Land Conservancy and am very active in local charities.

It has been my great pleasure to have known David Samson since 2006. He is my best friend in Aiken, SC as he possesses all of the traits and characteristics that make relationships endearing, special and permanent. Our friendship began on the golf course and then social gatherings and soon morphed into one of trust, respect and admiration. David is a man of immense intellect, charm, and character, and is a natural born leader. I have watched him evolve from a part-time Aiken, SC resident who was a delight to be with to a man committed to causes that promote social justice, equality and opportunity. He has been a generous donor to many worthwhile causes including the County Animal Shelter, the Aiken Land Conservancy, the Aiken Music Festival, the Red Cross, and the Hitchcock Woods Foundation. His affinity and enthusiasm for these charitable endeavors over the past 10 years has motivated me and many others to follow his example of remarkable generosity.

ACCREDITED AMO MANAGEMENT ORGANIZATION

[redacted]

First Communities
Specializing in Apartment Management

David and I have often spoken of the price of higher education, the growing economic gaps between people of means and the working poor, his fear that it will get worse without alternative training measures, and concern that there are not enough trained qualified workers in the Aiken area to support the area's business and industry. In the late spring, David learned about the regional Goodwill facilities (the region runs from Macon, GA to August, GA to Aiken, SC) from a friend who serves on the regional board. He was intrigued by the Goodwill's job training program and its development of a middle skills level, accredited college called Helms College in Macon and Augusta. David met with the CEO, Jim Stiff, and offered to help spearhead the effort to develop a Helms College satellite in the Aiken area. I truly believe that his commitment and leadership to this wonderful organization will directly lead to career and educational opportunities for the disadvantaged or disenfranchised who have been previously denied or ignored. As a direct result of his commitment and leadership, he has and is recruiting other community members, like myself, to join him in creating these opportunities.

David is currently heading up a 3 year capital campaign to raise $3 million to build and develop a world-class education, training, and job sourcing facility for the unemployed and underemployed citizens of our extraordinary community. On many occasions, David and I have discussed the heartfelt importance to him of the Goodwill mission and how he will devote the rest of his life helping to make a difference to those who need it most. There is no more able or dedicated citizen of Aiken who can captain this monumental initiative than David Samson.

Despite David's optimism and excitement with respect to his commitment to Goodwill Industries, he is deeply saddened as a consequence of his actions while Chairman of the Port Authority. He often reflects on the shame he has brought upon himself and his career and is haunted by the impact his actions could have on his wife and children and the office of the Chairman of the Port Authority of New York and New Jersey. However, these *commitment to community* initiatives are dramatically assuaging the guilt and depression that were enveloping him prior to the commitment to Goodwill Industries. He never offers any excuses or alibis for this crime and blames no one except himself. He is endeavoring to find redemption through good works and constant self-improvement.

I respect and love this man for he deserves to be respected and loved as he has shown me repeatedly that "giving back" is life's greatest treasure.

Respectfully submitted,

Robert L. Johnston
Chairman

ACCREDITED AMO MANAGEMENT ORGANIZATION ®

[redacted]

Exhibit 22

INTERSTATE
OUTDOOR ADVERTISING, LP.

September 23, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King, Jr. Federal Building and United States Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

There, but for the grace of God, go I. In the context of thinking about how to properly communicate my feelings about David Samson, that 16th century statement by John Bradford keeps popping into my head. Your honor, I have known David for more than 15 years. I met him professionally while he served as Attorney General of the State of New Jersey and soon thereafter, we became friends. It is a friendship that has endured to this day and one that I cherish beyond measure. At the time of our first meeting, I had known of David's stellar reputation. He struck me as thoughtful, sincere and deeply committed to the people of the State of New Jersey. During those early years, we would see each other infrequently but we built a mutual respect and admiration for one another.

At the time (and to this day), my day job was running a significant outdoor advertising business located in New Jersey. By its very nature, outdoor advertising has a lot of regulatory issues and while back in private practice, I had the occasion to chat with David about issues facing our company and industry. He was always a thoughtful and effective advocate. My family and I were also very involved in philanthropy, especially in Camden, where my father spearheaded the building of multiple Boys & Girls Clubs and Charter Schools. It was the work we did in Camden that interested David the most when we spoke in those early years. He was helpful in business but expressed passion for our work to help Camden.

In the last several years I have truly learned the heart of this public servant that I now am honored to call a dear friend. I lost my mom to a stroke and my dad in a horrific plane crash in a six-month devastating roller coaster ride in late 2013 and into 2014. The enormous grace, concern and compassion that David showed me literally helped save me. He was a rock and I was just his friend. Despite the intense, public and daily investigation into the Port Authority and him that had started around the same time I was going through my darkest hours, he was there for me in my grief in ways few people were. During the countless dinners and hours of conversation, I was able to talk openly and honestly about my pain and grief and his friendship during that time helped me tremendously.

[redacted]

The Honorable Jose L. Linares
Page 2

Your honor, the David Samson I have come to know, respect and love has been an extraordinary friend in the face of unending pain. He has a special heart. Whether it is quietly picking up checks for strangers at diners who he perceives as struggling or extending a kindness and generosity to a secretary at his office, I have personally witnessed many demonstrations of David's quiet charitable contributions to make the lives of others a little better.

As you know, this letter comes as a result of David pleading guilty in his role as Chairman of the Port Authority of New York and New Jersey improperly having United Airlines reinstate a route to an airport close to his home in Aiken, South Carolina. This unfortunate and extremely uncharacteristic incident has allowed me to return the favor and be there for David during a difficult time in his life. And I can unequivocally tell Your Honor that David deeply regrets his lapse in judgment. He blames no one but himself for his actions and takes complete responsibility for them. I know this firsthand because he and I are dear friends and we have had countless dinners, phone calls and chats where we have discussed what he is going through and why it happened. Indeed, as recently as a month ago, he talked to me about the regret he had – not for getting caught – but for not thinking about his actions in the thoughtful and careful way he lived the whole of his life. Your honor, David Samson made a mistake. It was wrong, but it was truly a thoughtless mistake. This horrible period in his life has made David more contemplative and spiritual. He recognizes that the constant referral as "Chairman" or "General" created within him a sense of self which was prone to this lapse in judgment.

David Samson has been extraordinarily humbled and punished by his mistake. The law firm that bore his name is no longer his. His reputation, which was stellar, has been shattered by the lengthy investigation and his guilty plea. He has suffered in ways large and small and this experience has aged him enormously while compromising his physical wellbeing. Your Honor, if ever there was a time to temper justice with mercy, it would be now. It is my sincere hope that the very public nature of this offense will not color the Court's judgment and cause you to punish him any more than he has already been punished. From my perspective, the hell of his last few years and the enduring stigma that will forever be with him is punishment enough.

I thank you for taking the time to read my letter.

Sincerely,

Drew Katz

Exhibit 23

[redacted]

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares:

I am an employee at the law firm of Chiesa, Shahinian and Giantomasi (formerly Wolff & Samson). I started my employment at the firm in 1977 as a legal secretary and began working for David Samson in 1981. I continued in that position until his retirement from the firm in April 2015. Since that time, I have been employed in the Administration and Finance Departments of the firm.

During the 34 years I was David's secretary, I gained an insight into this man in a way that no one other than his immediate family could know. Ours was a working relationship like so many lawyers of his era, where the secretary (and, yes, we were called secretaries then) helped manage not just his caseload, but his entire life. That remained true until his retirement in 2015. But ours was more than just a business relationship. David became one of my closest and most trusted friends. As such, I believe I am uniquely qualified to help provide true insight into who David Samson really is. And I can tell you that during my time working with him, I witnessed his brilliance, his dedication, his compassion and his mentoring of young attorneys. I witnessed the way he handled legal cases and the administration of the firm to enable it to grow to a well-respected enterprise. I witnessed his public service in various organizations and his willingness to help those in need.

All of these attributes are experiences I expect many others will share with you. But what I want to get across to you is the essence of the man I worked with every day for 34 years. Everyone will tell you of his intelligence and capability as an attorney. I will not say that I have not been impressed by these characteristics. But what always impressed me more was the essence of this man – his heart and soul. He has always been there for me and for all his friends, family and colleagues. There was no problem that couldn't be discussed, and his advice was a priceless gift. I valued every conversation with him, not only because of the suggestions but because it was given with sensitivity and humor. The humor always helped to ease the concern. Those are gifts that are treasured forever. We have not worked together for over a year now and yet the relationship continues. I speak to him almost every day. We still share the mundane facets of our life and still laugh. He is still the man I look up to, not because of his capabilities, but because of his heart and soul.

I believe that the sharing of life experiences (both happy and sad) are the occurrences that always meant the most to me. I realize most long-term co-workers would express this thought. Several of us (when the firm was small) would go out for dinner. It was always enjoyable, but what impressed me the most was how David treated the waiters and waitresses. That has always been an important part of life to me. I always taught my own son that you treat the president of any company the same way as the janitor. I can't tell you how much they all cared for him. He treated them the same as he did everyone in his life. No matter how successful he became, and I saw his growth to very lofty heights,his treatment of people never changed. He always treated people with respect. That, to me, was so impressive.

Another experience that comes to my mind is that, after my mom had passed away and he had attended the funeral, the secretary who was filling in for me told me that she had heard David tell a very important client that he couldn't attend a planned meeting because he was going to my mom's funeral. The client was upset, but David stood his ground. That meant so much to me. With all of his success and all the accolades, he is a simple man who put his friends and family first. His kindness and generosity are unsurpassed by anyone I've ever known.

Your Honor, this is a man of integrity who should not be judged by one occurrence. I have worked for attorneys for over 50 years and I have never seen one more ethical and with more integrity. I have witnessed all the good he has accomplished. There have been times over the last couple of years where people have made references to the situation at hand and said hurtful things in front of me. My first thought is that these people don't know the essence of this man. I don't understand all the facets of the law that were broken, but I understand enough to know that he made an error in judgment. And even with all that has happened, I know that the soul of this man has not changed. He is a good man who is respected by those who know him – really know him.

Respectfully submitted,

Ann Klein

Ann Klein

Exhibit 24

McELROY, DEUTSCH, MULVANEY & CARPENTER, LLP
ATTORNEYS AT LAW

[redacted]

JOSEPH P. LASALA
[redacted]

September 16, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Jr., Federal Building
and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

Please accept this letter in which I respectfully request that Your Honor show David Samson leniency in connection with his upcoming sentence.

I am a partner at McElroy, Deutsch, Mulvaney & Carpenter, LLP. I have been practicing law in New Jersey since 1973, when I completed my clerkship with the Honorable Anthony T. Augelli, as both a Chief and Senior Judge. Before practicing law, I worked in a number of capacities, primarily in service areas, which enabled me to encounter a very large cross-section of people.

Since I had only met one or two lawyers in my life upon entering law school, I applied for and obtained a job as a messenger at the law firm then known as Shanley & Fisher, in Newark, in 1969. The job entailed exactly what the name implies. I delivered legal documents to any number of places, including Courts, tribunals, law firms and individuals. I first met David Samson very early on in that job. He was a young lawyer who was involved in a case with one of the members of Shanley & Fisher. I had to make countless deliveries to him. From the outset, he treated me with dignity and with respect. He took a real interest in the fact that I was attending law school and whenever I had the opportunity to see him over those early years, he always took a moment from what was obviously a very busy schedule, to ask about my progress in law school and life in general. Those encounters had an impact on me personally and as a potential member of Mr. Samson's profession.

MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP

As the years progressed, I had a number of interactions with Mr. Samson on a professional level. We were involved in a number of cases where he assumed a lead role and I was able to observe him and his approach to the practice of law. I was constantly moved by his work ethic, attention to detail, compassion, zeal for his clients and practicality. No matter what the case or the issues involved, David always conducted himself in the most professional manner imaginable. There was never a time when he represented that he would do something that was not done. He did not shade facts to gain an unfair advantage for his clients.

As a citizen of New Jersey, I am thankful to Mr. Samson for his many years of public service in various critical capacities. While he was the Attorney General for the State of New Jersey, his office operated at the highest level and with the utmost integrity. I was fortunate to have dealt with members of that Office at that time and from young to old, they conducted themselves like David, *i.e.*, fairly, honestly, zealously and in the State's interests.

Knowing what a decent and honest human being David is, the fact that he has admitted to his "mistake" was not a surprise. The fact that he has made such a mistake has surely hurt him deeply and the impact of that alone will be a deterrent that will never allow an aberration like this from happening again.

We know that Your Honor will here, as in every other case, impose a fair sentence on Mr. Samson. I ask that when imposing sentence upon him, you consider tempering his punishment, by returning to him some of the compassion he has so freely given to so many others over his long and distinguished career. While always an aggressive advocate on behalf of his clients and the citizens that he served, Mr. Samson is still at his core a tremendously good and decent person. I fully believe and request that he is deserving of whatever leniency Your Honor may have the power to grant.

Thank you for your consideration of this request.

Respectfully submitted,

MCELROY, DEUTSCH, MULVANEY & CARPENTER, LLP

Joseph P. LaSala

JPLS:eac

Exhibit 25

RWJBarnabas HEALTH

Amy B. Mansue, President Southern Region
RWJBarnabas Health
[redacted]

October 20, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King Jr., Federal Building and U.S Court House
50 Walnut Street
Newark, NJ 07102

Dear Judge Linares,

Thank you for your consideration of my letter on behalf of Mr. David Samson. My name is Amy Mansue and I have the privilege of serving as President of the Southern Region for the RWJBarnabas Health System. This letter contains my perspectives on the work and friendship shared over the last 25 years with Mr. Samson.

I am a social worker by training, and have spent my career in health policy, in both the private and public sector, dedicated to improving the lives of children and adults with special needs. Until April of 2016, I served for 13 years as President of Children's Specialized Hospital, the nation's largest pediatric rehabilitation hospital. Our 1,300 employees provided compassionate clinical care for over 28,000 children with special needs – including those with Autism, Cerebral Palsy, those who suffered traumatic brain injuries, spinal cord injuries or were born premature – across our 11 locations. With the merger of the Robert Wood Johnson and Barnabas Health systems, I now oversee the Southern region of the health system including: Monmouth Medical Center; Monmouth Medical Center South Campus; Community Medical Center; RWJ New Brunswick; RWJ Somerset; RWJ Hamilton; and Children's Specialized Hospital. The total revenue of these facilities represents half of the $5.2 billion revenue of the health system and half of the 32,000 employees.

I first met Mr. Samson when he was selected to participate as a volunteer member of Governor Florio's Commission on Healthcare Cost Containment in 1990. This was particularly noteworthy to be a Republican appointed by a Democratic Governor and his law firm was known for their regulatory expertise. As a young staffer to this Commission, it was a lesson in consensus building and taking complex issues and translating them into workable policy for the betterment of the families of New Jersey. What I remembered most about Mr. Samson is how he worked to bring together individuals and groups with often diverse views, and then be a rational voice to help people come to practical compromises. He always sat with Commissioner of Labor Bramucci and Commissioner of Insurance Fortunato. It was fascinating to watch the three of them, one from organized labor, one from private insurance industry and the lawyer, share their varied points of view and come together to move the relevant discussions forward. Mr. Samson was often the skilled voice of reason, who created the unifying strategy which identified the intersections of the diverse points of view to form agreement. There were hundreds of hours spent on this Commission and its work served as the backbone of the 1991 Health Care Reform Act, which restructured the Individual and Small Group insurance markets in New Jersey and, in turn, created the stable funding formula for charity care for the next decade.

We were reacquainted in 1996 when I was working at HIP/NJ, a nonprofit, group practice HMO, with a business model that no longer fit the demands of the employers who purchased insurance to offer their employees. Mr. Samson's firm served as counsel to HIP/NJ and helped us navigate very significant regulatory challenges. Mr. Samson would always say "As lawyers, it is our job to tell you the legal and regulatory ramifications of your business decisions, but you always must make sound business decisions, and we help you navigate within the confines of the law." In hindsight, we didn't make the right business decisions, and eventually we were forced to make a decision to find a partner who would provide us with an investment to cover our losses. This was a time of tremendously difficult decisions, requiring many experts from the law firm to advise us. While most of that time of tumult was stressful, I vividly remember Mr. Samson cautioning us not to just win battles along the way, but make sure we had the wherewithal to be standing at the end of the day. We did not heed that warning and ultimately the company had no choice but to go into receivership with the State of New Jersey. During this two year period, I remember the time Mr. Samson and his firm invested in trying to help us save our company. Personally, he made me think strategically – thinking about what others who we were opposing needed. As there was a change in leadership at the end of the HIP/NJ days, and I stepped in as CEO, Mr. Samson taught me about courage and grace; how to continue to be true to myself about the type of leader I wanted to be. He encouraged me to help all of the 200 employees find other jobs and link them to solutions that would protect them and their families. These were very difficult times, and I always felt that he was standing with us during these darkest days. When we received final word that the Department of Insurance was going to move to take us over, Mr. Samson and his wife returned early from their trip abroad so that he could be with us for the meeting with the Department. Yes, he could have sent another one of the lawyers in the firm, but he had walked this journey with us and would not let us walk the remainder alone.

Mr. Samson always found ways to show compassion and kindness to others. I remember spending time with one of Mr. Samson's partners as he had just returned home on hospice care as he battled his last days against lung cancer. This man had served as one of the lawyers on the HIP work and as I visited him at home, he told me of the unending kindness Mr. Samson shared with him and his family. He told me that there wasn't a day that went by that Mr. Samson hadn't called him to check in. And on the days he was too sick to talk to him, he spoke with his wife, affirming that they weren't alone in this journey to fight his cancer. He called him a "mensch" in the truest sense of the word.

For me, there was never an issue that was too small or too big that Mr. Samson didn't make time to take my call. He served as my lawyer, my mentor and we became friends. He taught me how to think strategically, demonstrated loyalty and showed me the depth of friendship by never taking the easy way out from a very difficult client.

I hope that this correspondence serves to provide you with even a cursory portrayal of the man that I have been privileged to know for more than 25 years, and the tremendous impact I have witnessed him make on not just individuals, but our entire state.

Please feel free to contact me if you have any questions for me.

Sincerely,

Amy B. Mansue

Amy B. Mansue
President, Southern Region
RWJBarnabas Health

Exhibit 26

ADVERTISING • CRISIS MANAGEMENT • PUBLIC RELATIONS

theMarcusGroup,inc.

September 16, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr. Federal Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

Judge Linares:

I appreciate having the opportunity to communicate with you regarding Mr. David Samson. By way of background, I have been part of the New Jersey business/political/governmental community for nearly 50 years first as a newspaper reporter for The Hudson Dispatch, as Executive Director of the Bergen County Republican Party and as Chief of Staff to the Republican State Chairman, as the Clerk of the New Jersey General Assembly (elected by the members of the General Assembly on a bi-partisan basis, at 21 I was the youngest person to ever hold that position)and as Secretary to the Majority Party of the General Assembly before establishing The Marcus Group in 1970.

On the day I was sworn as Clerk of the Assembly then Governor Richard J. Hughes told me, there are 1,000 people in New Jersey and you're now one of them." The Governor may have been slightly off in the number but he was certainly in the ballpark. And, for nearly the past half century, I have known or been acquainted with practically every significant person in the state and been involved in many of the most significant business, political or business events.

For much of that time, some 35 years, I have known Mr. David Samson on both a professional and personal level. Our relationship was initially distant but grew into a close friendship as I learned to appreciate his professionalism, commitment to the practice of law and "quiet" generosity. Mr. Samson earned my respect through his actions much as he earned the respect of the number of governors he served on a bi-partisan basis.

Two examples of Mr. Samson's unique commitment to his profession and his community come to mind. First, in the mid-1980s, Mr. Samson and I were part of the team of attorneys and consultants representing the Vernon Valley Ski Area in a civil and criminal "rent" dispute with the State of New Jersey. The state owned the top of the mountain (where the ski lifts were anchored" and Vernon Valley owned the rest of the mountain. At the foot of the mountain was Action Park a water park owned and operated by Vernon Valley. The court determined as part of the overall settlement that the state and Vernon Valley could no longer "share" the mountain. Efforts were made (by Vernon Valley in concert with the state) to sell the ski area to another operator. But skiing is not a guaranteed success in New Jersey and no buyers were forthcoming. This threatened the future of both the ski area and water park and especially the 2,500 workers who depended on the Sussex County entity for their livelihoods.

It was Mr. Samson who came up with the concept which saved those jobs. He theorized that while the court was correct in determining that the state and Vernon Valley must separate this could be accomplished by the state leaving the mountain by having Vernon Valley purchase new property and swap it with the state on an equal value basis. Mr. Samson presented this creative concept to the state and Superior Court Judge Reginald Stanton who agreed to the transaction.

However, then Governor Kean balked. He did not want to appear to be "aiding" an entity which had "swindled" the state when he was running for re-election. Again, Mr. Samson came up with a creative solution. We would pass legislation with Democrat as well as Republican sponsors allowing for the land swap which would also have to be approved by the State House Commission. The bill, sponsored by the Democrat Speaker of the House as well as numerous Republican legislative leaders, passed unanimously. The details of the land swap were approved after lengthy debate by the State House Commission after Mr. Samson negotiated, in public, a number of amendments guaranteeing public access and environmental protections to the soon to be privatized mountaintop. The 2,500 jobs were preserved, the ski industry was preserved, the water park was preserved and today the Vernon Valley area is the center of the northwest New Jersey economy.

The Boy Scouts of America were under sharp attack nationally at the turn of the century over what many described as discriminatory practices. While New Jersey chapters of the Boy Scouts were not alleged to have operated in this manner they were nonetheless tarred by the broad brush which cut deeply into their fundraising activities. The Scouts needed a champion, someone with unquestioned credibility who would stand with them in a public way. Surprisingly, many public officials and other credible individuals refused to support the Scouts by lending their name as their annual honoree. Mr. Samson, then Attorney General and someone who had declined similar honors in the past (although a very willing contributor to charitable causes), understood the significance and accepted.

I served as Chairman of that Dinner. Initially, my calls to business and other leaders seeking their participation were met rather coolly. People simply did not want to be associated with an organization under attack. They did not want to be linked to discrimination in any way, shape or form. That changed, however, as Mr. Samson's participation became clear. He wasn't simply lending his name, he was lending his credibility and unique stature developed over decades as one of New Jersey's leading attorneys and, now, the Attorney General.

The dinner was the most successful ever run by the Boy Scouts in New Jersey. Once threatened with extinction, the organization survived and once again thrived.

I single out these two events because they are lost in time. Both examples had unique challenges and, frankly, risks. There was the right thing to do or the easy out. Mr. Samson did not have to risk his relationship with Governor Kean by pressing him to agree to a pathway to preserve 2,500 jobs. He certainly risked the relationship with our client/Vernon Valley who preferred a far more aggressive approach arguing that the state would never risk the jobs and their feet should be held to the fire. Only Mr. Samson could have brought the client around to the reasonable position which prevailed. He did not have to risk the wrath of certain social groups determined to undermine the Boy Scouts. But he did. He stood for what he believed was right.

I cannot count how many projects/cases/issues Mr. Samson and I have collaborated on over more than three decades. During that period I have also worked with many of the outstanding legal minds in the nation. None compare to Mr. Samson in terms of outright skill, tireless effort and unquestioned ethic. While I continue to greatly enjoy his friendship I miss that professional partnership.

I hope you will agree that David Samson deserves the court's consideration and that an otherwise outstanding career of public and charitable service will not be outweighed by what he himself has described as a horrible, irresponsible act.

Again, I appreciate having the opportunity to share this information with you. Thanks for your consideration of David Samson.

Sincerely,

THE MARCUS GROUP, INC.

Alan C. Marcus
President

ACM/jm

Exhibit 27

James E. McGreevey

October 31, 2016

The Honorable Jose L. Linares
United State District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares,

Thank you on the outset for your service to the court and nation and for your attention to this letter. I have had the honor and privilege of working with David Samson in his capacity as Attorney General of the State of New Jersey. David is a unique leader. His judgment, decency, and prodigious work ethic brought about numerous substantive changes, which benefitted the citizens of our state.

In 2011, Integrity House sought to honor a leader and advocate for addiction treatment and prison reform, David Samson was an obvious choice. Understanding the scourge of addiction, as Attorney General, David supported diversion to treatment as the preferential option rather than imprisonment. Working with the NJ Department of Human Services, David sought to increase access to treatment in the years (before the Affordable Care Act). For many of the urban poor, access to medical insurance was not existent and traditional emergency rooms did not provide addiction treatment. As Attorney General, David supported increasing access (and funding) for addicted persons, who were entering treatment from the criminal justice system. David also advocated for those who required treatment by virtue of enhanced personal clinical vulnerability, including family history, juvenile age, chronicity, and co-occurring medical and psychiatric illness.

In addition to working to provide enhanced access of addiction treatment for the poor, David worked with the urban hospitals to develop a more equitable reimbursement structure, which would be both timely and mindful of the unique factors, which exacerbate costs in urban communities. Across the board, David was an instrument for progressive social action. Despite his partisan affiliation, he consistently drove to make access to health care and treatment more available and affordable. His commitment to the poor was unyielding in the face of complex regulatory and difficult challenges of reimbursing urban hospitals for uncompensated health care.

Please permit me to also focus upon the litigation brought against the state by the Annie E. Casey Foundation as to the failures of DYFS. The litany of DYFS' failures and structural dysfunction is all too well known. Children were being neglected, abused, and permitted to die by the malevolence of families, who were ostensibly charged with the responsibility to provide for the well being of children in the their care. Suffice to say, many within government were intent upon marshalling the resources of the state to battle the litigation; namely, protect the status quo at all costs. At David's urging, Chief of Operations Jim Davy, David, and I had a quiet conversation at Drumthwacket where we decided the right course of action was to yield to the legitimacy of the

[redacted]

plaintiff's complaint in an effort to fundamentally overhaul the failed DYFS system. In subsequent weeks, we delineated the challenges, e.g. programmatic, operational, fiscal, legal, etc. David with the support of the Attorney General's office and Governor's Counsel took the lead in negotiating a settlement with the Foundation. The agreement was comprehensive, equitable, and costly; while difficult, it was the ethically responsible course of action. I believe the changes wrought by David's initial meeting request and subsequent negotiations have beneficially impacted thousands of children's lives; if not, staved off the tragic deaths of this state's most vulnerable and abused children.

As the circumstances of the instant case do not define the totality of David's character; perhaps, neither do his actions exemplified by the pure altruism in the vignette above. As someone who has wrestled with my own defects of character, I would beseech the court to permit David to know his better angels through service to the "least of these."

Sincerely,

James McGreevey

Exhibit 28

fotas
Making a Difference
Friends of the Animal Shelter - Aiken, S.C.

October 5, 2016

The Honorable Jose L. Linares
United States District
Martin Luther King Building and U.S.
Courthouse 50 Walnut Street
Newark, NJ

Dear Judge Linares,

My name is Jennifer Miller. My husband and I moved from the Boston area to Aiken, South Carolina in 2005. My professional experience in Boston included creating a start-up car rental company that, within ten years, grew to become the largest independent car rental company in New England. I also was hired to manage the country's oldest horse show, The Myopia Horse Show, which had begun to fail and was on the verge of shutting down. Under my first year of management the show set records for revenue generated and the number of participants. After working in the business world for many years, I retired to Aiken to volunteer my time for several organizations.

One such organization is the Aiken County Animal Shelter (ACAS), a facility that is required by law to take in any stray or surrendered animal within the county's borders. Geographically, the county is the approximate size of the state of Rhode Island but much of it is rural with a population of only about 160,000 people. The county has a horrible problem of overpopulation of dogs and cats since many of its citizens do not "bother" or consider spay/neuter as an option for the animals. In addition, the County shelter was old, dismal and tiny given the population of homeless animals. In short, it was a death sentence for any animal that ended up there: approximately 95% of the 6000 animals taken in by the County Shelter annually were euthanized.

I resolved to do something about this horrible state of affairs. In 2009, I founded and became President of FOTAS (Friends of the Animal Shelter), a non-profit 501(c)3 corporation to become the private, volunteer, fund-raising arm of the Aiken County Animal Shelter. As President I currently oversee all of FOTAS's programs that help supplement the shelter's limited budget including coordinating the functions of more than 200 FOTAS volunteers, facilitating the transfer of adoptable animals to partner rescue shelters all over the country, providing spay/neuter assistance to Aiken County citizens in need, soliciting donors, and managing different marketing campaigns through social media venues.

Back in 2009, FOTAS set short-term and long-term goals. The short-term goal was to convince the County to build a much needed, properly constructed and designed shelter sufficient to handle the County's 6000 homeless animals each year. Ultimately, FOTAS and the County entered into a public/private partnership, whereby if FOTAS funded roughly $500,000 for a feasibility study and architectural/construction plans, the County would construct a new, $2 million facility.

This was a huge accomplishment, but I was worried. I had never organized a campaign to raise that kind of money. One day, I received a call from someone I had never met. She said her name was Joanna Samson and that she and her husband, David, had been impressed with the progress being made by FOTAS through the newspapers and word-of-mouth, and that she and David wanted to donate significant funds to meet the required goal. Their generosity brought me to tears.

I met with David and Joanna and was immediately impressed. First of all, they are very nice people who are easy to be with: they listen and they care. During that first conversation I explained the situation at the shelter, the goals of FOTAS, and the frustrations of trying to get things accomplished with a bureaucracy that, at best, moves very slowly. David understood the dynamics immediately and laid out a plan and strategy of how he thought FOTAS could achieve all of its fundraising requirements and then work with the County Council to get things moving so a new shelter could be built. The Samsons agreed to work with FOTAS, and Joanna became a member of the Board of Directors.

In 2013 the Samsons hosted a kickoff party for the capital campaign. It was not a fundraiser, but instead was designed to provide information about the devastating animal overpopulation in Aiken and the reasons to support our effort to build a new shelter. David spoke passionately, the crowd listened, and support for FOTAS blossomed. Thanks to the Samsons, enthusiasm and momentum was created on that night to get things done.

During the next several months FOTAS was involved in many meetings and events to raise the funds and work with the County Council. FOTAS relied on David because of his expertise, judgment and charisma—he was such a natural with the Aiken citizens and the County leaders. As Rudyard Kipling once wrote, "He can talk with crowds and keep his virtue, or walk with Kings, nor lose his common touch." He is the kind of person that other people want to be with.

In March 2014 FOTAS accomplished its mission. The new, larger, state-of-the-art shelter opened to much acclaim, and by September 2016, the euthanasia rate at the shelter had decreased from 95% to 35%: an unbelievable accomplishment to have achieved in six short years.

David Samson and his wife Joanna are leaders in the community. They brought people together to lead the effort to build a new shelter and guided FOTAS in the development of the private/public partnership with the County. They are a large part of the reason the new shelter exists today.

However, the animal overpopulation problem continues to plague Aiken County. FOTAS's long-term goal is to initiate a spay/neuter program to reduce overpopulation that educates the people of Aiken County and, more importantly, changes their mindset regarding the use and treatment of animals that has been passed down from generation to generation.

David has conceived a program by which FOTAS would entice the community members to spay and neuter their animals through a combination of financial assistance provided by FOTAS and Aiken County and financial incentives provided by a large local vendor such as Wal-Mart, Lowe's or Costco. He has agreed to spearhead that effort once his current situation has been resolved.

David Samson is a good friend, a kind man, and an asset to our community. David's extraordinary generosity and public face, coupled with his wife Joanna's on the ground assistance, has helped us save thousands of animals in Aiken County. I am proud to call him a friend.

Sincerely yours,

FOTAS, Inc.

Jennifer Miller, President

Exhibit 29

Steven Naifeh

[redacted]

The Honorable Jose L. Linares
United State District Judge
Martin Luther King Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07101

Your Honor:

I graduated from St. Andrew's in Delaware, Princeton University, Harvard Law School, and the Graduate School of Fine Arts, also at Harvard. With my partner and husband, Gregory White Smith, I also wrote more than a dozen books, including *Jackson Pollock: An American Saga*, which won the Pulitzer Prize in 1991, and *Van Gogh: The Life*, which was called "the definitive biography" by the Van Gogh Museum in Amsterdam.

I also founded companies that created global peer reviews of the medical and legal professions. The board of advisors to the latter includes 500 managing partners of major law firms and general counsel of major corporations worldwide, and has received many accolades from leaders in the profession, including Linda Klein, current president of the American Bar Association. With Greg, I also founded an arts festival, Juilliard in Aiken, which has reached more than 30,000 children in this part of the country over the past nine years.

I have lived in Aiken, SC, since 1989 and met David Samson soon after he and his wife Joanna began spending time here. I knew from my company that David was highly-regarded among his fellow lawyers in New Jersey, even though I had no personal involvement in the research conducted by my company.

David and I did not become close friends until a little more than two years ago, when he retired from the profession and began living in Aiken almost full time and when I lost my husband of four decades to brain cancer, the end of a partnership and marriage that was profiled in the *New York Times* this month.

David and I began having lunch regularly, as often as twice a week, and I can say without exaggeration that his intelligent and profoundly genuine concern over my loss was one of the main lifelines throughout my devastating grief. No matter what challenges and difficulties he was facing in his own life, his deep empathy for my loss, his realistic and wise advice, were both consistent and crucial to getting me through this ruinous experience. I found that many of my oldest friends, even ones who knew Greg, too, for decades, simply didn't know to handle my loss. It was a testament to David's character that he did. No matter what was going on in his life, he was available to help me through every particularly bad moment in mine.

I learned a lot about David during those many lunches. I learned that he had a gay son and that he embraced his son's sexuality and his son's partner with an openness that is unusual for someone for David's generation. I can only wish that my own father had dealt with my sexuality as perfectly as David dealt with his son's.

I learned about David's marriage to Joanna, and the way in which he cared much more about the impact of his current problems on her than he did about the impact on him.

I learned about David's lifetime of genuine friendships even has he became a genuine friend of mine. I am not the only person in our mutual circle that lost a spouse in the past two years and I watched as he became the chief counselor to a husband during the six months that he approached death, and then to the man's widow as she faced her grief. I watched him provide her not only with comforting friendship but with bracing advice on how to restructure her life alone.

I should also say that David and Joanna have had a major impact on this community. Not only have they been involved generally in the major charitable causes in this town, but they have played an extremely active role individual role in the preservation of the Hitchcock Woods (among the largest urban forests in the U.S.), the Aiken Land Conservancy, and the Friends of the Aiken Animal Shelter.

With best wishes,

Steven Naifeh

Exhibit 30

August 31, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King, Jr. Federal Building
and United States Courthouse
50 Walnut Street
Newark, New Jersey 07102,

Dear Judge Linares:

My name is John Nash and I currently am the CEO of Sporting Global, LLC. I am a former U.S. Army Officer and multi-combat veteran of both the Afghanistan and Iraq wars. Previous to that, I worked as an attorney at Wolff Samson, LLP in New Jersey where I came to know Mr. David Samson as he was, at that time, the named and managing partner of the firm. Please accept my below description of the kindness, commitment, patriotism, and selflessness that Mr. Samson showed me in the late summer of 2004. I believe that my story may offer you further insight into the totality of Mr. Samson's character.

Overall context is important to my story. Thus, how I came to work at Wolff Samson is important. I departed active duty service in 2000 to attend law school at Seton Hall University in Newark, NJ. I also continued to serve in the Army National Guard. On September 11, 2001 I was in class at Seton Hall when the World Trade Center attack occurred. I was, as we all were, appalled at the attacks and determined that I would personally pursue opportunities to serve in our nation's military response to Al Qa'ida.

This commitment generated an obvious conflict with my future as an attorney whose objective was also to work as a corporate attorney for a firm in New Jersey. In fact, the firm I summered with in 2002 withdrew its offer of permanent employment to me upon learning of my desire for military activation within the U.S. Army's reserve system. That rejection led to my decision to interview with Wolff Samson where I again shared my commitment to activation should the need arise. Wolff Samson, led by Mr. Samson, offered me a position despite the potential long-term loss of a junior attorney and all of the human resource challenges associated with the activation of a reservist. I proudly accepted the position and began working with Wolff Samson in 2003.

In 2004, while working as a member of the firm's corporate practice, I was indeed activated by the 20th Special Forces Group (Airborne) in support of Operation Enduring Freedom. I was proud to serve our country once again, but sad to leave the new life I had just begun to build. This was, honestly, also true of the financial reward I was earning from my position at Wolff Samson, which I would lose as I transitioned back to the U.S. Army pay scale. Furthermore, my salary at Wolff

Samson allowed me to not only provide for myself, but to help my father with his mounting medical bills and care due to his struggle with a severe and permanent medical condition. The truth is, my position and salary had also been a boon to my family. You see, I was the first person in my family to graduate high school and earn a university degree. My family lacked the resources that did many of my college, law school, and professional colleagues. Therefore, my activation represented a significant financial loss to my family.

I never mentioned these facts to anyone at Wolff Samson during my preparation to depart the firm for Ft. Bragg, NC. However, one of my mentor partners researched the activation process out of personal interest and curiosity and learned of the disparity in pay between an Army Captain and a junior associate at the firm. I later learned that he mentioned the disparity in a private discussion with Mr. Samson and other firm leaders. I believe that the financial loss I faced resonated particularly with Mr. Samson due to his own prior service in the U.S. Army.

In late 2004 I was prepared to depart the firm. My departure coincided with the firm's annual all-hands social. During the event, several members of the firm's leadership publicly offered me a fond farewell and kind words about my decision to return to service. I was very thankful for the public support, recognition, and kind words. However, after these public words and later in the evening Mr. Samson asked me to join him and a small group of firm leaders in a quiet corner of the room. I did so and Mr. Samson then said to me in front of this small group the following, which I offer as a quotation to the best of my recollection:

> *"John, we are very proud of your decision to serve again in the Army. It is an important and dangerous time. You are going off to do something that none of us can do ourselves and we know you are making a sacrifice to do it. So, I want to tell you that I have decided to continue to pay your salary while you are away as a way of thanking you for your service and to address that sacrifice the only way we really can. Your place here is safe while you are away and we look forward to you coming back safely to us."*

It was a very emotional moment for me, and I think for the others who were there including Mr. Samson. I was stunned, humbled, and embarrassed at the kindness and generosity that Mr. Samson exhibited.

Your Honor, I never returned to Wolff Samson. I went on to serve for 12 more years and during that time I completed multiple combat tours to both Afghanistan and Iraq. Through my time in combat I was witness to a host of amazing events, selfless sacrifices, courageous efforts, tragic outcomes, life-changing losses, and incredibly rewarding victories. I can tell you without reservation that Mr. Samson's act of generosity remains the single most impactful, kind, and selfless thing that anyone has ever done for me.

Over the years, I have told this story to my military comrades, friends, family, and professional colleagues. It never fails to inspire awe and respect and has helped me shape my own commitment to helping others. In short, Mr. Samson's actions have served to act as a constant example of selfless service that has inspired me to live, in important ways, a better, more honorable life.

This story is but one example of the many ways I am sure Mr. Samson has positively impacted the community around him. I hope that it offers you some small, but important, bit of perspective into Mr. Samson's greater character. I will always remain thankful for Mr. Samson's act and example and ask you to consider my story as part of your deliberations.

Respectfully,

John Nash

Exhibit 31

Thomas R. O'Brien
[redacted]

August 16, 2016

Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

I submit this letter on behalf of my good friend and colleague for thirty years, David Samson. I have been advised that Mr. Samson will appear before this Court for sentencing in the near future and I respectfully request the Court consider my assessment of his character, reputation and overall trustworthiness that I have witnessed for a long period of time.

By way of background, I was born and raised in New Jersey, graduated from Seton Hall Prep, Fairfield University and Seton Hall Law School with five years active duty in the United States Marine Corp. prior to law school. I am admitted to the New Jersey and New York Bar, United States District Court for the District of New Jersey and the United States Supreme Court. I began my legal career in private practice in 1970 and served as a Municipal Court Judge in Morris County for several years prior to being appointed by Governor Tom Kean to head the New Jersey Division of Gaming Enforcement. I served on boards of a number of professional organizations and as President of the Morris County Bar Association.

My relationship with David Samson began in January 1986 when I joined the firm of Kimmelman Wolff & Samson. Following almost 3 years as Director of the DGE, intending to return to private practice, I was fortunate to be considered by several prominent New Jersey law firms. It was clear to me that David's firm was the best fit. I relied almost exclusively on my conversation with David that covered the firm's personnel, mix of business opportunities, financial stability and vision for the future. Most appealing however was the clear commitment I felt to a code of ethics and overall sense of fairness that David exhibited throughout our discussions. Contact with other lawyers confirmed my sense that because the firm, under David's leadership was committed to these and other important values it was the right career move for myself and my family. Now over thirty years later I am still 100% certain I made the right decision.

At age 77 I am still honored to be associated with the firm in an "Of Counsel" status. Living in Florida and working part time for the past several years, my contact with events in New Jersey and with David given his busy schedule have been limited. I can only surmise that his current difficulties were a result of a mistake in judgment which in my view is totally inconsistent with his normal practice of avoiding even the appearance of conflict or impropriety.

On a professional level I worked closely with David on establishing hiring policies, fulfilling our diversity obligations, developing impairment detection and treatment programs, and providing in-house continuing legal education. All of this was geared to make Wolff & Samson a great place to work. All that we did seemed to be the right way to run a growing firm as evidenced by a very low turnover rate. David was also a stickler to avoid conflicts and appearances of conflicts with clients and a system of checks was updated constantly to achieve this goal. He would always err on the side of caution, many times refusing to take on major matters that might be problematic with an existing client. The firm was a business success but never at the expense of ethical or professional conduct.

On a personal level we were not only partners but became good friends. We socialized from time to time, involved ourselves in political activities, participated in individual and firm charitable work (which he always encouraged) and attended Bar and other professional events together. In 1993 I was asked to serve as Senior Vice President and General Counsel of a major NYSE corporation. In discussing this opportunity with my partners, some of whom expressed negative thoughts on how the move would affect the firm, it was David who said "I know we will feel the loss, but if it is the right thing for you and your family, you have to do it." I did it for 10 years still maintaining the relationship with and seeking advice from the person I and many others considered to be one of the best, brightest and most honest lawyers in the State of New Jersey.

Planning on retiring after this assignment at 65 years of age, David and others offered me the opportunity to rejoin the firm which I did and enjoyed another six years in the full-time practice of law in a great environment. All of this was due to David's acute interest in my career and for that I thank him. Also, my Marine Corp training has helped me to make judgments about character reliability, dedication and trustworthiness. For a Marine, the test is who would you want in the foxhole with you. For me, David Samson would be one of those people.

I realize the Court's obligation is to the law, the system of justice and to the people. To the extent judicial discretion is available, I respectfully request it be exercised toward leniency for this good man.

Respectfully submitted,

THOMAS R. O'BRIEN

Exhibit 32

RWJBarnabas HEALTH

BARRY H. OSTROWSKY
President and Chief Executive Officer
[redacted]

October 14, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

Dear Judge Linares:

I am the President and Chief Executive Officer of RWJBarnabas Health, an integrated healthcare delivery and medical education system which is the largest of its kind in New Jersey and one of the largest in the United States. Our Organization is not-for-profit and driven by a mission to improve our communities and all those who live in them.

Prior to joining Saint Barnabas Medical Center – the founding institution of our System – I was a practicing attorney in Roseland, New Jersey.

I am pleased to submit this character reference letter on behalf of David Samson; someone I have known well on both a professional and personal level.

As is the case with many, I knew of David Samson's contribution to the welfare of New Jersey through his service as Attorney General of our State. My admiration for that which he accomplished in that role, led me to seek a professional consultation with him in which I sought advice and guidance related to matters impacting the growth and strategic direction of our organization. In consulting David I was immediately impressed by his knowledge of our industry and his ability to grasp the development affecting hospitals, physicians and patients. Equally, if not more important, I was struck by David's concern for the mission of our System and how in light of our not-for-profit we could best protect that mission while pursuing our growth. His sensitivity to our system's priority of service ahead of profits was clear and consistent throughout his advice and guidance. He always encouraged me and by extension, our organization to develop meaningful ways to maximize the number of people we could help while maintaining an effective commitment to ensuring the financial viability of our System.

[redacted]

Our professional relationship soon became a true and deep friendship in which I came to know David as a person whose concern for others was a constant and driving dynamic in his life. Throughout our many years of both professional and personal interaction, David always acted as a man of integrity and humanity. The success of our healthcare system was a point of pride for David because he knew it was derived from helping people who in many cases were in greatest need. Throughout our relationship, I never hesitated to discuss with David, matters of the greatest sensitivity and was always gratified by his caring concern and impeccable advice. He is truly someone who made my life and that of our organization very much better.

Should your honor desire, I would be happy to elaborate on that which I have written regarding my good friend and professional colleague, David Samson.

Respectfully,

BARRY H. OSTROWSKY

Exhibit 33

NewYork-Presbyterian

Herbert Pardes, MD
Executive Vice Chairman of the Board of Trustees

NewYork-Presbyterian/Columbia
[redacted]

NewYork-Presbyterian/Weill Cornell
[redacted]

August 24, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Honorable Linares:

I write because I was at one point the brother-in-law of David Samson and have known him for some 60 years. I know of David as a hardworking public servant who has held many positions in both the public and private sectors as an exemplary lawyer and government official. He is hardworking, and committed to family and colleagues. He has performed continuous acts of generosity and helpfulness to others.

I met with him recently on August 9th. I was impressed with the palpable remorse he is experiencing and the pain and suffering he knows he is causing his friends and family.

Having known him for this length of time, I have been able to witness and experience direct help to me and others. His extensive legal expertise and his understanding of state and national policy issues have served me well as guidance in my own work in the healthcare field. I would be happy to expand, but I hope that you will be taking into consideration the kind of experiences, and generous and community oriented actions that David has undertaken over the years.

Sincerely,

Herb Pardes, MD

Herbert Pardes, M.D.

HP/sm

Exhibit 34

CHERYL ANN PERZELY
[redacted]

October 4, 2016

The Honorable Jose L. Linares
United States District Judge
Dr. Martin Luther King Jr. Federal Building and US Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

I would like to start by thanking you for reading my letter and considering my personal perspective relating to David Samson. It is with regret on both a personal and professional level that I write this letter. However, being human, it is a given that we all commit transgressions. The measure and cost of those actions are the difficult part to balance. I hope that my words will assist you in finding that balance and provide you with some insight into the positive impact that David has had on me and so many others.

A native of Massachusetts, I moved to New Jersey in 1986 after graduating from Mount Holyoke College with a bachelor of arts degree in political science. My first employment in New York City was as a corporate paralegal at Dewey Ballantine Bushby Palmer & Wood at 140 Broadway. Manhattan then and now can be a challenging place, especially for a devout Roman Catholic who grew up on a dirt road in the country. Not that I was protected or immune from the terrible side of human beings, just that, above all else, I learned from an early age that there is good in everyone and if you are fortunate to find it, you should not disregard it. There are those among us who will always bring out the best in us and that is the environment, the circle of people, that I have always sought.

After two years in New York, I was recruited to a small firm in Roseland, New Jersey then known as Kimmelman, Wolff & Samson. The attorney, Parry Aftab, who was joining the firm assured me that this was a quality firm, one where I would find a culture of camaraderie and intellectual growth. I can honestly say that was the truth then and continues to be the truth today. So, I left New York and continued my career as a corporate paralegal at the firm until 2003, when I was elevated to the position of Assistant Executive Director. In my opinion it was a leap of faith for the firm to make such an elevation to Senior Administration, and I came to learn later that it would never have occurred without the trust, approval and support of David. As the Assistant Executive Director, it is my responsibility to care for the employees of the firm from their first step through the door and, for the majority, their long careers with the firm. I am privy to much sensitive information about our employees and the business. I take my responsibilities to our people and the business very seriously and apply my moral and ethical values to every facet of my position. In my early career, I had limited professional and personal interactions with David. However, in the last 12 years, I count myself fortunate to have been able to work closely with him, to see him as not just the founder of a firm that grew from 30 attorneys to over 140 attorneys in 28 years, but as the great leader he truly is. One might assess that my respect and admiration for David is given blindly. To the contrary, it has been earned and proven through the course of time and the actions I have witnessed.

When I think of David, I see him as the human being he is, subject to all the frailties and weaknesses we share in our common humanity. But I also witness to his stronger attributes of leadership, generosity, patriotism, caring and respect. To be a great leader, one must embody certain qualities which include awareness of those around you (their strengths and weakness), decisiveness in making both the easy and the really tough decisions, empathy in giving praise in public and guidance in private to assist people through challenges, accountability, confidence, focus and inspiration. David exemplifies those qualities. Wonderful and talented people are attracted to great leadership and great leaders surround themselves with wonderful and talented people. Such is the case with this firm and it is directly due to the vision and leadership of David Samson. There are currently 250 employees and their families, and even more who have come and gone, for whom David has worked tirelessly. His work ethic translated to all of us. As hard as he worked though, he also made sure that we should try to find a balance between work and family. He has shown his care and concern for everyone in this organization no matter what the level. He considered each person as an individual and gave counsel or assistance as he could without fanfare or accolades. In fact, in most instances, he gave direction through others and his positive influence was rarely visible to the ultimate benefactors. This is the environment he fostered and promoted through every person that he has placed into a leadership role.

Before it was mandated, within our organization, he set a standard to provide affordable care, protected leave, gender equity, protected benefits for veterans of foreign wars and countless other benefits that have enhanced the lives of the people who work or have worked within this firm. What follows are some examples which support what I have described above, none of which would have been possible without David's direction and approval.

In 2006, an employee in our Time and Billing department committed suicide. I arranged for a grief counsellor to be present for our employees. David separately sought me out to confirm that all of our employees were receiving the care and counselling they needed and was deeply concerned when we discovered other employees who were dealing with similar deep depression. His commitment to ensuring that those employees got the help they need was life changing for them and those who love them.

Throughout my employment with the firm, there have been numerous employees, both attorneys and non-attorneys, who have experienced significant medical problems and/or disabilities. A number of people have suffered or are suffering with cancer, lupus, rheumatoid arthritis, Guillain-Barre syndrome, stroke, heart conditions, and multiple sclerosis. Instead of having to worry about the security of their positions, the firm as sanctioned by David has protected the positions of those individuals allowing them the time to heal. This was true before it was mandated by federal law. In most cases, those people have been able to return to us in time and continue to be contributing participants in our firm. David's example and instruction in this regard has made this a unique and supportive culture.

On several occasions, I am aware that David used his own personal money to pay the tax liens and debts for two separate staff employees whose spouses had lost their jobs. He did so quietly and without stipulation of repayment. For those employees and their spouses and children, his generosity meant a new beginning.

He worked to ensure that the firm implement policies that support women professionals in having both careers and families, receiving salary continuation during leaves of absence, and opportunities for advancement as Counsel or Members. As a woman professional and graduate of one of the few remaining women's colleges, his support and quiet example speaks volumes.

These are just a few examples that demonstrate the value and worth of David Samson to the people of this organization and his legacy, the positive legacy that so many people will never know, which will continue to impact the lives of us, our families and all the people who we encounter and touch. I ask you to consider this as you try to find the appropriate measure of retribution for David Samson.

Thank you for your time and consideration.

Very truly yours,

Cheryl Ann Perzely

Exhibit 35

Denise J. Pipersburgh, Esq.
[redacted]

September 4, 2016

I submit this letter to the Court in support of David Samson.

I began working with Wolff & Samson, PA (n/k/a Chiesa, Shahinian & Giantomasi PC) in September 2001. As a new attorney recently diagnosed with multiple sclerosis, I hoped that everything I had been told about the Firm was authentic regarding its willingness to provide accommodations and welcome me into the legal community co-founded and, at the time, directed by David Samson. I soon recognized this was, indeed, an actuality and reality as the Firm, from the inception of my employment, treated me virtually the same as any able bodied associate, while also providing me the opportunity to perform on a level playing field, despite my actual and potential physical limitations.

What I very quickly discovered was that the culture of the Firm was a direct reflection of the man himself - his ideals, his standards, and his humanitarianism as well as the kindness, respect and heartfelt caring demeanour he exudes in all circumstances with others. By way of illustration of just one notable example, I lost my vision in one eye while at work in May 2002 - when the ambulance pulled up to the building and came upstairs into our offices to bring me to the hospital, he personally asked his wife, Joanna, to accompany me to the emergency room so that I would not be alone and scared. He wanted me to know that I would be okay and I had the full support of the Firm behind me as I weathered through this personal storm.

His concern for my personal situation and willingness to help me in any way did not end with that commemorative incident: throughout my years with the Firm while David was associated with Firm, he continued to take a personal interest in me, and made sure that others with the Firm similarly treated me with respect and appropriate concern.

As my health condition has waxed and waned over the past 15 years, with David's full support and encouragement and under his direction, I have been granted numerous accommodations to enable me to perform to the highest of my ability: notably, I have been encouraged to exclusively telecommute to work in order to bypass the physical stress imposed on me from walking.

And to make my working from home even most effective, I was given use of a laser printer. David had not only expected the Firm to meet its legal obligations, but insisted that it go above and beyond by providing me with work arrangements that have, to the extent possible, taken the uncertainties of my physical condition out of the equation. Moreover, the Firm has developed technologies to turn my home office into a virtual replication of the Firm's physical space through telecommunication advancements and other mechanisms that allow me to access files, documents and other resources needed to get the job done to the highest standards. Under David's direction, unlike many other attorneys with MS that I have come to know, I haven't had to sacrifice my long-held legal ambitions to my condition. For that, I am eternally grateful.

David's innovative approach and strong belief in equality for all has also revealed itself in his role in the First establishment of the Women's and Diversity Initiatives. As an African American woman, those sentiments and efforts have not only led to greater opportunities for advancement and growth for a significant number of attorneys at the Firm, but have created a more open and inclusive environment for me and many others. In a profession where it can be easy to feel marginalized, such is not the case at the Firm all through David's ideals, beliefs and active support.

I truly believe that the culture of the Firm fostered by David Samson is a direct reflection of his high standards, deep rooted respect and caring spirit towards others. Not only had he directly and positively impacted my life and career, but, in my humble opinion, the values and ideals that he imprinted upon the Firm have deeply touched the lives of all within its employ and extended family.

Regards,

Denise J. Pipersburgh, Esq.

Exhibit 36

J. Thomas Presby

[redacted]

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr. Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

September 22, 2016

Your honor:

I have been close friends with David Samson since 1950. Today he is my closest friend and confidant.

For the past 14 years I have been and remain active as an investor, advisor and public company director. Today I am a board member of First Solar, Inc. where I chaired the audit committee for over ten years; I am also a director of World Fuel Services, a Fortune 500 company, where after chairing the audit committee for over ten years, I now serve as lead director. In addition, I have served as a director and audit committee chair of the following seven NYSE-listed companies: Invesco Ltd., Tiffany & Co., ExamWorks Group, PracticeWorks, Inc., TurboChef Technologies, Greenpoint Financial and American Eagle Outfitters. I have also served as a trustee of Rutgers University, Montclair State University and as audit committee chair of the German

Marshall Fund of the United States. I serve on the board of the New York Chapter of the National Association of Corporate Directors and was named by that organization as one of the "Top 100" Directors of 2011.

I started my board activities in 2002 after retiring as Global Deputy Chairman and Chief Operating Officer of Deloitte. I spent 30 years as a partner at Deloitte and held numerous other leadership roles, including ten years on overseas assignments. I am a Life Member of the American Institute of Certified Public Accountants.

I first met David when his family moved into our neighborhood in Hillside, New Jersey. We were in fifth grade and became close friends. We played sports together; attended religious school together and were in the same class together at Hillside High School. He took me for my driver's license on my seventeenth birthday – in those days a sacred ritual. We both attended Rutgers University and were classmates, graduating in 1961. We chose different majors (I chose electrical engineering) and both of us expanded our social circles but we remained friends nonetheless. After graduation from Rutgers, David went to law school at U. of Pennsylvania and I attended the graduate business school at Carnegie Mellon University. Subsequently, David started to build his law firm and I took a job that involved travel and frequent moves. When I returned to New Jersey, David was my attorney when we purchased our first house. Our relationship remained close although there were times when we lived in different cities. David is the executor of my estate and my spouse's estate; the trustee of all of our various trusts for our children and grandchild; and a trusted advisor on many personal and business matters that I have encountered over the years. We still see each other in Connecticut and on occasional visits to Aiken. We have a tradition of going fishing in Montana every year, including this one.

David's career speaks for itself. In all matters that affected me, he was a stickler for "getting it right." Nothing else would do. Perhaps the most significant tribute to his professionalism and character is David's (a republican) appointment as Attorney General by Governor McGreevy – a democrat. When he stepped down from that role, he was widely considered to have done one of the best jobs ever done by a New Jersey Attorney General. I am certain that he is respected and loved by his former law partners, with whom I have maintained my professional relationship.

As long as I have known David, he has attracted people of all kinds to him. This was as true in fifth grade as it is to this day. People want to be friends and spend time with him because of who and how he is. We all know men and women who have risen to positions of power and authority as did David. However, what sets David apart in this select group is the empathy he has for people - I mean all people – not just the ones that could help him or further his career. I have repeatedly been with David when he helped or advised ordinary people - drivers, secretaries, fishing guides, waiters, housekeepers, clerks etc. as well as the many powerful people with whom he regularly dealt. I have never seen him abuse or show cruelty to anyone, whether in the schoolyard or the office. Quite the contrary: David made time for anyone that needed a helping hand or a kind word. When one of his partners survived major cancer surgery, David organized a benefit for the surgeon to further his cancer research. When my son contracted lymphoma, he stayed close to my spouse and I until the end. When our fishing guide needed advice about buying a fly shop, he helped him out. When our regular waiter in Montana was preparing to quit college, David persuaded him to stick it out. When one of David's friends needed help selling a piece of property, David negotiated the sale for her. The list of such examples is probably endless; the point of it is simply that here is a powerful guy with a unique and serious human touch for everyone.

If this unfortunate episode results in David's performing community service, I know that he will be good at it – he's been doing it since I have known him.

Very truly yours,

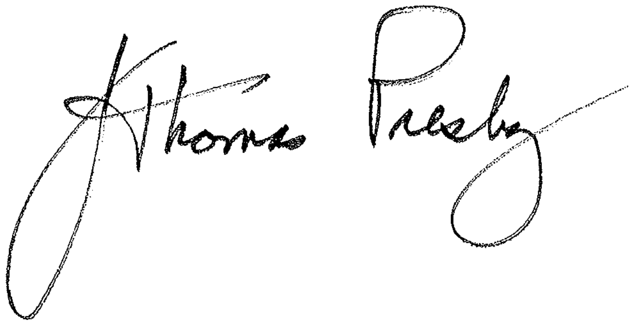


Exhibit 37

Sills Cummis & Gross
A Professional Corporation

[redacted]

[redacted]

Steven S. Radin
Senior Counsel
Admitted In NJ, NY, CO
[redacted]

September 15, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

I am Senior Counsel to the law firm of Sills Cummis & Gross, P.C., One Riverfront, Plaza, Newark, New Jersey 07102. I have been a member of the bar for over 50 years and have been associated with this firm and all of its prior firms during my entire career. In my long tenure with the firm I have served on all of the important committees and have appeared before all of the Federal and State courts in New Jersey as well as several Federal and State courts outside of the State of New Jersey.

I met Dave Samson in 1966 when he completed his clerkship with Justice Jacobs of the New Jersey Supreme Court and became an associate with the firm. In 1969 Dave became a partner of the firm and continued to be a partner until 1971 when he left the firm to begin his own firm Wolff Samson. During the time that Dave was with our firm I had almost daily contact with him and we worked on many matters together. I quickly became impressed by his technical legal ability as well as his relationship with clients. As a young lawyer he exhibited good judgment and we were happy to have him interface with clients.

When he left the firm we continued our personal and professional relationship. Over the years we discussed many issues and my admiration of him increased as a person, his integrity, his work ethic and his commitment to his profession. He has held many important public positions serving honorably in the best interest of the public of the State of New Jersey.

From time to time we discussed ethical issues. More specifically an issue I personally was confronted with. I asked for Dave's advice on the ethics of my position. I listened to his advice and adopted a course of action that I believe was right and truthful that resulted in a successful conclusion.

In conclusion, I have no hesitation in writing this letter on behalf of the character of Dave Samson. I hope this Honorable Court takes into consideration his qualities that I have set forth above.

Respectfully submitted,

Steven S. Radin

SSR:apd

Exhibit 38

Greenbaum Rowe Smith & Davis LLP
COUNSELORS AT LAW
[redacted]

PAUL A. ROWE
CHAIRMAN
[redacted]

[redacted]

October 18, 2016

Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

Re: David Samson

Dear Judge Linares:

I am a personal and professional friend of David Samson and I am writing this letter to Your Honor on his behalf.

I have been a member of the New Jersey Bar since 1962 and for at least the past 40 years I have confined my practice primarily to Commercial and Chancery Litigation. I have been Chairman of Greenbaum, Rowe, Smith & Davis LLP for the past 8 years and prior to that for approximately thirty (30) years was the Managing Partner. I am a Past-President of the Essex County Bar Association and a Past-President of the Essex County Legal Services Foundation. I am a Fellow of the American College of Trial Lawyers and a Fellow of the International Academy of Trial Lawyers. In 2013 I received the Learned Hand Award from the American Jewish Committee and I was the recipient of the 1993 Civil Trial Bar Award of the Trial Attorneys of New Jersey. I was the 2014 recipient of the Lifetime Achievement Award from the New Jersey Law Journal.

I have known David Samson for approximately thirty-five (35) years, having met him as an adversary in a case. We have spent a great deal of time together over the past thirty-five years as frequent dinner companions and occasionally traveled to Europe together.

David Samson has been an outstanding lawyer and until this unhappy incident, was as well regarded as any lawyer in the state. He was a founder of what became one of the leading firms in the State of New Jersey. He set the standard for the lawyers in that firm and that standard was a high one professionally and ethically. As Your Honor, of course, knows, he ultimately rose to become Attorney General of the State of New Jersey, a position which he filled with dignity and honor. David was a role model for lawyers not only in his firm but for the

Greenbaum Rowe Smith Davis LLP

many lawyers who encountered him in the practice. He has been a talented lawyer and he brought dignity to his profession. He is respected as a consummate professional and in the course of his career he has accumulated an astonishing number of friends who have remained loyal to him and whose affection for him is unabated despite the events of the past few years.

This act with the United Airlines flight is an utter aberration from his conduct throughout his lengthy career. David always adhered with great care to all of the Codes of Professional conduct to which he was subject during his many years of practice. It is, frankly, inexplicable to me. Indeed, it is inexplicable to David. This was a moment – extended albeit – of blindness to that which he had adhered throughout his career and which he will regret more than any act he has ever committed, I have no doubt, for the remainder of his life.

David Samson's real character is perhaps revealed by the fact that, over the three year period of his chairmanship, he never sought reimbursement for meals that he paid for himself and others while on Port Authority business. He simply absorbed the cost. He paid for his own EZ pass charges at Port Authority toll booths. That was in keeping with the David Samson that I have known for many years. An examination of his life history would never provide the slightest hint that an incident such as this could happen.

Your Honor, this is not a man who has lived committing crimes or morally questionable acts. This is a man who has been generous and giving of himself to the public and to his friends. He has lived a life of honor and dignity admired and respected by virtually everyone who knew him. He had a reputation second to none. He earned that reputation with hard work, being ethical at all times, being an excellent lawyer, and being a loyal friend to many many people. He lived a life of rectitude yet somehow lost his way this single time. He is different from the many politicians in the New York/New Jersey area who recently have either been tried and convicted or pleaded guilty to criminal acts. In the later years of his life that which David has built in a lifetime of personal accomplishments and achievements has come crashing down around him. His world has been truly shattered but all of his accomplishments and good deeds and the good he has done for so many and the life he has lead without blemish should outweigh this crime to which he has pleaded guilty. He has been punished severely for this one aberrational act. He is 77 years old and in ill health.

I urge Your Honor - with great respect for the difficulty of the decision you will be making – that in view of a lifetime of acting with honor and decency, this man should not be incarcerated for this one unhappy aberration.

Respectfully,

PAUL A. ROWE

PAR/jdc

Exhibit 39

David L. Schlossberg
[redacted]

September 21, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King Jr. Federal Building and
U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

Thank you for the opportunity to write to you regarding the case of my friend and mentor David Samson. By way of introduction, I am a partner at Chiesa Shahinian & Giantomasi and currently reside in Livingston, New Jersey, where I have lived for the past 30 years.

In 1980, a year after graduating Seton Hall University School of Law, I met David while playing a weekly pick-up basketball game. We grew friendly and two years later he recruited me to come work at Wolff & Samson, then a small law firm of approximately 12 professionals.

As the firm grew in size, so too did my responsibility as I was named partner in 1986 and managing partner in 1998, a position I served in until the end of 2014, when I transitioned into the role of Chief Financial Officer.

As the managing partner, I was fortunate enough to work closely with David in handling the day-to-day operations of the firm. David's focus was always on what was best for the firm. He cared very much about the person whether it was a partner in the firm or a clerk in the mailroom. That was true back in 1982 when the firm had 20 employees or 230 employees when David retired in 2015.

What made David so special was his willingness to listen. He reached out to all employees seeking their opinions. He wanted to build an environment in which all employees enjoyed coming to the office. It was almost a daily ritual that he would walk through the hallways checking in how everyone was doing.

While David's strong leadership and dedication to bettering the lives of others helped me and others grow both as a person and as a professional, it was a life-changing event that best captures what a truly special individual David Samson is.

In 2008, I was diagnosed with a rare form of cancer, which has a very low survival rate. With one son in college and a daughter in business school this was an extremely difficult time for my family. However, from the day I was diagnosed until the day I returned to work, David was there for me in more ways than I could ever thank him for.

Immediately upon learning of my situation, David made numerous inquiries into which oncologist could best help me. David was the one who located that doctor at Memorial Sloan Kettering Cancer Center and helped me get an appointment within 24 hours. In looking back, I truly believe that the speed with which I was able to get into Memorial Sloan Kettering and begin chemotherapy the very next day may have saved my life. My treatments required regular trips from New Jersey to Memorial Sloan Kettering in New York City. Understanding the burden this would be, David arranged a driver to take my wife and I back and forth to radiation and chemotherapy, eliminating one of the many worries for my family.

Unfortunately, there was a stretch of time where my health worsened and I had to spend more than 30 days in the hospital. That regular phone call or visit from David always lifted my spirits. He would fill me in on the latest developments at the firm and relay much-needed messages of encouragement from my colleagues.

There was not a day that went by that I did not worry what would happen to my family if I did not survive this challenge. But once again, David was there for my family when one day, without my knowledge, he called my wife and told her that whatever might happen, he would always be there for her and my two children. I cannot put into words what this meant during my battle with cancer.

David's support was so incredibly important throughout this period in my life. I can even recall one day when his wife, Joanna, told me that he became extremely emotional when he learned of a positive development in my recovery. That moved me to tears as well, knowing that besides my family, he was my biggest cheerleader.

What makes David so special is that I know his support for me was not an isolated event. It is just one of so many examples when David's selfless actions impacted the lives of others, both inside and outside the office.

For more than 30 years, David Samson has been a colleague, a mentor and, most importantly, a friend, who helped me through my darkest days. Now, while David faces his challenge, I owe it to him to express what a truly special person he is.

Respectfully yours,

DAVID L. SCHLOSSBERG

Exhibit 40

Daniel A. Schwartz
[redacted]

October 27, 2016

The Honorable Jose L. Linares
United States District Court
M.L. King, Jr. Federal Building
and U.S. Court House
50 Walnut Street
Newark, New Jersey 07102

Dear Your Honor:

My name is Daniel Schwartz and I currently serve as Managing Member of Chiesa Shahinian & Giantomasi PC. Please accept my letter on behalf of David Samson.

I joined Wolff & Samson in 1983 after working at Weil Gotshal & Manges in New York and Lowenstein Sandler in New Jersey. I specialize in corporate law and, during my more than 30 years with the firm, I worked on dozens of matters with David; whenever he had a corporate matter of any significance, he requested my assistance and we worked together closely. As such, I believe I am uniquely suited to describe David's character.

While many know David for his reputation as a brilliant lawyer, I wish, instead, to focus on what truly set David apart—his integrity and his compassion. One of the matters we handled together is illustrative.

The highlight of my career was heading a team of attorneys who represented David during the period in 2007 through 2009 when he served as a federally appointed monitor for Smith & Nephew, Inc., a medical equipment manufacturing and distribution company which executed a deferred prosecution agreement with the United States Attorney for the District of New Jersey. In his capacity as monitor, David was required to review and evaluate Smith & Nephew's policies, practices and procedures relating to compliance with federal health care statutes and regulations, and recommend remedial actions to be taken by the company in order to reform its business practices. The work spanned 18 months and was intense. I travelled on numerous occasions with David to visit the company in Memphis, Tennessee and London, England. We worked on this matter daily. I observed David's demeanor in dealing with company executives, including its outside board of directors. The work was challenging—the company's future was at stake—but despite the fact that the work was, by its very nature, adversarial, David always treated company employees, executives and staff alike with utmost respect and courtesy. He insisted that the company install and maintain a culture of compliance and change its ways for the betterment of its customers. His adherence to the highest ethical standards was absolute. At the end of the engagement, those executives with whom David worked lauded his calm and constructive approach, and credited him with saving their company.

Legal work aside, I had the unique opportunity to observe David in his dealings with employees of our firm, both attorneys and non-attorneys. He treated everyone the same, regardless of rank. When one of our attorneys contracted a debilitating form of multiple sclerosis, David was adamant that the firm continue to pay her for whatever work she was able to perform. When another of our attorneys took a leave of absence to serve in the United States Armed Forces, David insisted that the firm continue to pay his salary, to honor his service. He asked that everyone call him "David"; his humility despite his public persona was stunning.

David Samson was my mentor and I am in his debt not only for the legal lessons he imparted to me but, even more so, for the lessons he taught me in compassion and in dealing with people. These lessons will serve me well throughout my life.

I ask you to consider my letter as part of your deliberations.

Respectfully,

Daniel A. Schwartz

Daniel A. Schwartz

DAS:rm

Exhibit 41

Chiesa
Shahinian &
Giantomasi PC

ARMEN SHAHINIAN
[redacted]

csglaw.com

September 2, 2016

The Honorable Jose L. Linares
United States District Judge
U.S. District Court
M.L. King, Jr. Federal Building
and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares:

I respectfully submit this letter for Your Honor's consideration in connection with the anticipated sentencing of David Samson. I practiced law with David for 38 years, the first 4 years as an associate and the last 34 years, until his retirement in early 2015, as his partner. I am deeply saddened by Dave's guilty plea and shocked that someone I have known as the epitome of ethical conduct finds himself pending sentencing before this Court. Indeed, his conduct in this instance is totally out of character and completely inconsistent with his personal and professional ethics as I have known them over the years. I am familiar with Dave's ethics, fairness and decency through the internal operation of the firm that was known as Wolff & Samson PC for much of its history, and with respect to the manner in which he conducted himself with clients, with his partners, and with the public throughout his career. When I joined the firm in 1977, there were less than 10 lawyers in the firm. When Dave retired, there were more than 120 lawyers and the firm continued to grow, in large measure by virtue of the standards of excellence, fairness, and professional ethics and responsibility that Dave insisted upon throughout his career.

While Dave was terrific at generating business, he never let the opportunity to generate business outweigh the need to maintain the highest standards in professional integrity. If a client wanted to be aggressive and push beyond any ethical lines, Dave always insisted that no client relationship or potential economic gain was worth risking compromising his or any attorney's professional ethics. There were certainly potentially lucrative representations that Dave declined because of discomfort with the client's ethics.

While I do not recall him using these words, he operated on the belief that "if you go to bed with dogs, you wake up with fleas." And nothing was worth more to Dave than his professional reputation and ethical standards. Frankly, it is for that reason that his ending his illustrious career with this case was so unfathomable. That someone with such a commitment to professional integrity and responsibility would find himself on the wrong side of the ethical line after 50 years of taking great pains not to come close to that line is so sad and so incomprehensible.

It is also worthy of mention that I served with Dave on our firm's two-man partner compensation committee for about 10 years and for another 5 to 6 years when it expanded to three people. It is during these types of closed door meetings when the year-end compensation of all of a firm's partners is being determined where a person's true colors can quickly reveal themselves and they did with Dave. And what they revealed was that he is a fair and decent man because, without exception, Dave always took great pains to make sure his partners were fairly compensated before worrying about himself even though he was always the largest generator of business at the firm. In so doing, he often received far less compensation than otherwise would have been justified. Dave did this because fairness, respect and supporting his colleagues was the touchstone of how he lived his life and ran the firm. Dave's philosophy permeated the firm and created a positive culture that is based upon mutual respect, professional and ethical responsibility and collaboration that still exists today.

I would hope that in the greater ledger of life, people will remember Dave for his remarkable generosity, his professional integrity, and his public service, and not for this aberration. Dave has done so much good for so many people and has given so much of himself to public service that the reputational beating that he has taken in the press and the embarrassment I know he feels is an enormous punishment in and of itself. I respectfully ask that Your Honor would recognize that the punishment that he has already endured is significant and that you consider his lifelong history of good deeds and ethical conduct in imposing sentence.

Respectfully yours,

ARMEN SHAHINIAN

AS:ct

Exhibit 42

STERN & KILCULLEN, LLC
COUNSELORS AT LAW

HERBERT J. STERN*
KEVIN M. KILCULLEN+
JOEL M. SILVERSTEIN*
MARK W. RUFOLO*
MICHAEL DINGER*
BRIAN J. DEBOER*
JOHN E. TRAVERS
LINDA A. ELFENBEIN

[redacted]

JEFFREY SPEISER*
OF COUNSEL

+ADMITTED IN NJ AND FL
*ADMITTED IN NJ AND NY

September 19, 2016

Hon. Jose Linares, U.S.D.J.
United States District Court
M.L. King Jr., Federal Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07102

Dear Judge Linares:

In fifty five years following law school, this is the only letter I have addressed to a sentencing court on behalf of an individual.

I do not believe that I possess factual information beyond the exhaustive reports already submitted to this Court, as it considers an appropriate sentence for David Samson.

There is even less reason to spout the philosophy of sentencing and then attempt to apply it to this particular sentencing. Having experienced a multitude of such correspondence, I would spare the Court yet another.

I simply write to suggest that David Samson, an elderly and ill man, whose professional career is at an end; whose personal reputation is now in taters; who disgraced himself by an uncharacteristic act, and thereby risked obscuring the considerable good he did for the preceding fifty years, is an appropriate person to receive mercy from this Court, and not be incarcerated at this, the last unhappy stage of his life.

In the spirit of the times, it may be that an act of mercy by the Court may be criticized by some well meaning and some not so well meaning observers, few of whom are privy to all that goes into the complex determinations of sentencing.

While I know that such prospect will not trouble this Court, it is not inappropriate that those who have written to express the appropriateness of a non-custodial sentence for David Samson, as I have done, to also authorize the release of such correspondence if the Court wishes. Accordingly, I so do.

Respectfully,

Herbert J. Stern

Exhibit 43

[redacted]

The Honorable Jose L. Linares
United States District Judge
Martin Luther King, Jr. Federal Building
and United States Courthouse
50 Walnut Street
Newark, New Jersey 07102

Re: David Samson

Dear Judge Linares

I am writing to you about my mentor and friend David Samson. I am a member of the firm Chiesa Shahinian & Giantomasi where I am chair of the firm's environmental department. I have been with the firm and known David for 34 years. I am also the proud father of 5 grown children and a member and leader of several professional and community organizations, including the Nature Conservancy Board of Trustees, the Church of the Little Flower and the Patriot's Path Council of the Boy Scouts of America. My oldest son is a Captain in the United States Army and has survived three deployments in the past eight years.

I started my legal career at the firm which was then known as Wolff & Samson in 1982. Right from the beginning of my career I had the opportunity to work with and learn from David. David took a personal interest in me and the development of my career. He invested his time in mentoring me and giving my opportunities to learn how to be a lawyer. Shortly after I had been admitted to the bar, I worked on a summary judgment motion for a case where David was my supervisor. As the oral argument was scheduled I put together a set of the papers for David to prepare for the argument. On the morning of the argument, I met David for the ride to the court house. As I got into his car he told me that after reading the papers he felt I should argue the motion. His plan all along had been to give me the experience, while he was there as a safety net, and without the stress of worrying about the argument in the days leading up to it. We had an hour ride to the court house which allowed me time to prepare and pick his brain about the argument. As the senior member of the firm, David showed care for me as a first year lawyer, that was a rarity in our profession. His behavior to me as a young lawyer was not atypical. David supported many others in their career development.

As my career developed, David continued to provide guidance and mentorship. He made sure to teach me not just the nuts and bolts of the profession, but the importance of being client focused. One of the points he constantly made to me and other lawyers here is to put the client's interests first and to try to think of things as though we were in the client's shoes. He made it clear that our goal was to protect the client and to explain to the client what we were doing and why. It was never a question about generating fees; it was always about the client and working to achieve the client's objectives in the most efficient way possible.

David also made sure that the firm was a collegial and family friendly environment. He expressed to us the importance of making time to be with our families and made sure that the attorneys and other employees of the firm had the time to do so. On more than one occasion he told me that I was working too hard and should leave to be with my children. I know that I am not the only person to whom he made that comment. He wanted to make sure that each person working at the firm had a life outside of the practice. This included encouraging us to become involved in our communities and making firm resources available to support such activities. My community involvement would not have been possible without such support. David also made sure that the firm took care of anyone here who was in need, whether as a result of an illness, a family emergency or otherwise. He took particular interest in my oldest Son's military career and made sure that I was in a position to support him through his deployments, encouraging others here to do so as well.

As my career developed, David's mentorship and encouragement continued, both directly and through leadership by example. As I watched the way in which David dealt with fellow attorneys, adversaries, clients and others, I learned how to deal with everyone with respect regardless of status. David taught us to treat everyone with deference, from the clerks in the courthouse, to the servers in a restaurant, to the staff at the firm; he always showed respect and expected all of us to do so as well.

In short a great deal of my success is due to David. Without his support and guidance I would not have had as successful a legal career, an ability to be involved in public service to the extent I have been or been able to raise five grown children.

Thank you for your consideration.

Respectfully

Dennis M. Toft

Exhibit 44

CATHERINE P. WELLS
[redacted]

October 25, 2016

The Honorable Joseph L. Linares, U.S.D.C.
United States District Court
Martin Luther King Jr. Federal Building
and United States Courthouse
50 Walnut Street
Newark, NJ 07102

Re: David Samson

Dear Judge Linares:

I am a member of the law firm of Chiesa Shahinian & Giantomasi PC ("CSG" or "Firm"), Chair of its Employment Law Department, as well as a longstanding member of the Firm's Management Committee, and the first female member elected to its Executive Committee. I had the pleasure of meeting David almost twenty-three (23) years ago when he first hired me as an associate at CSG's predecessor firm, Wolff & Samson.

I am aware that David has accepted responsibility for the charges brought against him. These charges are so wildly uncharacteristic of the man that I know and respect. Indeed, David has always put others first and endeavored to take care of not only his family, but the "Firm family." Over the past twenty-plus years, I have been fortunate to develop what I consider a close personal and professional relationship with David, whom I consider both a mentor and a dear friend.

At the time I was hired by the Firm in 1993, there were few women litigators and even fewer remained in a litigation practice once they started a family. Not long after I was working at the Firm, I became pregnant with my first child. At the same time, I was working closely with David on a high profile sexual harassment case that any young associate would have considered "the case of a lifetime." When I confided in David that I was expecting, David assured me that starting a family would not impact my career. On that day when I told David that I was expecting my first child, he told me that, while children grow, a career lasts a lifetime. With that in mind, David encouraged me to work whatever schedule suited my family's needs and the Firm would "make it work." True to his word, he created a culture where attorneys, both male and female, could balance a successful legal career and their outside interests. Under David's leadership, the Firm was one of the first, if not the first, to embrace flexible work arrangements for female lawyers. David's commitment to creating an environment where women lawyers could flourish without sacrificing family values has become the bedrock of what the Firm is built on.

Just a few short years later, I became pregnant with twins and, during that pregnancy, I experienced significant back pain and, at the same time, David was experiencing sciatica pain. Every day, David asked how I was feeling and we joked on a daily basis about our discomfort and pain. One day, I must have looked particularly uncomfortable and he hobbled down the hall to my office to give me the back pillow he was using to relieve his own back pain. Within days of that gesture, I was hospitalized with pre-term labor, more than twelve weeks before my due date. As soon as David learned that I was to be hospitalized for the balance of my pregnancy, he didn't miss a beat. He was the first caller inquiring whether my family and I needed anything, whether it was doctors or money. As a mid-level associate, I never expected the founding partner, mentor or not, to be so kind and gracious.

Not only was David personally supportive of me during the early days of my career, but he continued to mentor me until the date of his retirement. In fact, David demonstrated to me that he not only valued my opinions on business matters, but afforded me many opportunities to succeed at the Firm and professionally that, quite frankly, would not have been available to me at other firms. By way of example, David was my strongest advocate for promotion to membership in the Firm in 2005. Immediately following my elevation, David encouraged me to found the Firm's Women's Initiative, and in fact, he appointed me as co-chair of the then newly formed Diversity Policy Planning Committee. His commitment to the promotion and advancement of women in the profession is unparalleled. As a consequence, I was the most junior woman member appointed to the Firm's management committee – a position that I continue to hold today.

David Samson is not only kind and generous, but a great friend and mentor. I would not have had the opportunities for success without David's friendship and support.

Very truly yours,

Catherine Wells

CATHERINE P. WELLS

CPW:

Exhibit 45

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

[redacted]

LLOYD K. GARRISON (1946-1991)
RANDOLPH E. PAUL (1946-1956)
SIMON H. RIFKIND (1950-1995)
LOUIS S. WEISS (1927-1950)
JOHN F. WHARTON (1927-1977)

WRITER'S DIRECT DIAL NUMBER

[redacted]

WRITER'S DIRECT FACSIMILE

[redacted]

WRITER'S DIRECT E-MAIL ADDRESS

[redacted]

[redacted]

MATTHEW W. ABBOTT
EDWARD T. ACKERMAN
JACOB A. ADLERSTEIN
ALLAN J. ARFFA
ROBERT A. ATKINS
DAVID J. BALL
SCOTT A. BARSHAY
JOHN F. BAUGHMAN
LYNN B. BAYARD
DANIEL J. BELLER
CRAIG A. BENSON
MITCHELL L. BERG
MARK S. BERGMAN
DAVID M. BERNICK
JOSEPH J. BIAL
BRUCE BIRENBOIM
H. CHRISTOPHER BOEHNING
ANGELO BONVINO
JAMES L. BROCHIN
RICHARD J. BRONSTEIN
DAVID W. BROWN
SUSANNA M. BUERGEL
PATRICK S. CAMPBELL*
JESSICA S. CAREY
JEANETTE K. CHAN
GEOFFREY R. CHEPIGA
ELLEN N. CHING
WILLIAM A. CLAREMAN
LEWIS R. CLAYTON
JAY COHEN
KELLEY A. CORNISH
CHRISTOPHER J. CUMMINGS
CHARLES E. DAVIDOW
THOMAS V. DE LA BASTIDE III
ARIEL J. DECKELBAUM
ALICE BELISLE EATON
ANDREW J. EHRLICH
GREGORY A. EZRING
LESLIE GORDON FAGEN
MARC FALCONE
ROSS A. FIELDSTON
ANDREW C. FINCH
BRAD J. FINKELSTEIN
BRIAN P. FINNEGAN
ROBERTO FINZI
PETER E. FISCH
ROBERT C. FLEDER
MARTIN FLUMENBAUM
ANDREW J. FOLEY
ANDREW J. FORMAN*
HARRIS B. FREIDUS
MANUEL S. FREY
ANDREW L. GAINES
KENNETH A. GALLO
MICHAEL E. GERTZMAN
ADAM M. GIVERTZ
SALVATORE GOGLIORMELLA
ROBERT D. GOLDBAUM
NEIL GOLDMAN
ROBERTO J. GONZALEZ*
CATHERINE L. GOODALL
ERIC GOODISON
CHARLES H. GOOGE, JR.
ANDREW G. GORDON
UDI GROFMAN
NICHOLAS GROOMBRIDGE
BRUCE A. GUTENPLAN
GAINES GWATHMEY, III
ALAN S. HALPERIN
JUSTIN G. HAMILL
CLAUDIA HAMMERMAN
BRIAN S. HERMANN
MICHELE HIRSHMAN
MICHAEL S. HONG
DAVID S. HUNTINGTON
AMRAN HUSSEIN
LORETTA A. IPPOLITO
BRIAN M. JANSON
JAREN JANGHORBANI
MEREDITH J. KANE
JONATHAN S. KANTER
ROBERTA A. KAPLAN
BRAD S. KARP
PATRICK N. KARSNITZ
JOHN C. KENNEDY
BRIAN KIM
ALAN W. KORNBERG
DANIEL J. KRAMER
DAVID K. LAKHDHIR
STEPHEN P. LAMB*
JOHN E. LANGE
GREGORY F. LAUFER
DANIEL J. LEFFELL
XIAOYU GREG LIU
JEFFREY D. MARELL
MARCO V. MASOTTI
EDWIN S. MAYNARD
DAVID W. MAYO
ELIZABETH R. McCOLM
MARK F. MENDELSOHN
CLAUDINE MEREDITH-GOUJON
WILLIAM B. MICHAEL
TOBY S. MYERSON
JUDIE NG SHORTELL*
CATHERINE NYARADY
JANE B. O'BRIEN
ALEX YOUNG K. OH
BRAD R. OKUN
KELLEY D. PARKER
VALERIE E. RADWANER
CARL L. REISNER
LORIN L. REISNER
WALTER G. RICCIARDI
WALTER RIEMAN
RICHARD A. ROSEN
ANDREW N. ROSENBERG
JACQUELINE P. RUBIN
CHARLES F. "RICK" RULE*
RAPHAEL M. RUSSO
ELIZABETH M. SACKSTEDER
JEFFREY D. SAFERSTEIN
JEFFREY B. SAMUELS
DALE M. SARRO
TERRY E. SCHIMEK
KENNETH M. SCHNEIDER
ROBERT B. SCHUMER
JOHN M. SCOTT
STEPHEN J. SHIMSHAK
DAVID R. SICULAR
MOSES SILVERMAN
STEVEN SIMKIN
JOSEPH J. SIMONS
AUDRA J. SOLOWAY
SCOTT M. SONTAG
TARUN M. STEWART
ERIC ALAN STONE
AIDAN SYNNOTT
MONICA K. THURMOND
DANIEL J. TOAL
LIZA M. VELAZQUEZ
LAWRENCE G. WEE
THEODORE V. WELLS, JR.
STEVEN J. WILLIAMS
LAWRENCE I. WITDORCHIC
MARK B. WLAZLO
JULIA MASON WOOD
JENNIFER H. WU
BETTY YAP*
JORDAN E. YARETT
KAYE N. YOSHINO
TONG YU
TRACEY A. ZACCONE
TAURIE M. ZEITZER
T. ROBERT ZOCHOWSKI, JR.

*NOT ADMITTED TO THE NEW YORK BAR

October 20, 2016

The Honorable Jose L. Linares
United States District Judge
M.L. King, Jr., Federal Building & U.S. Courthouse
50 Walnut Street
Newark, NJ 07102

David Samson

Dear Judge Linares:

I am the co-chair of the litigation department at the New York law firm of Paul, Weiss, Rifkind, Wharton & Garrison LLP. Prior to joining Paul, Weiss in January 2000, I practiced at the New Jersey law firm of Lowenstein Sandler from 1977 to 1999.

I am writing to you in connection with the upcoming sentencing of my friend David Samson. I have known David for over 30 years. During that period I have been involved with David in various litigation matters and also in New Jersey Bar activities. David is a true public servant and outstanding member of the New Jersey Bar. In my dealings with him over 30 years I have always found him to be a person of the highest integrity and honesty.

Of particular note, when David served as the Attorney General of New Jersey in 2002, he consulted with me on issues relating to bringing a halt to racial profiling by New Jersey State police and also with respect to issues of diversity concerning African American lawyers. During part of the time I practiced in New Jersey, I served on a pro bono basis as the General Counsel of the New Jersey NAACP and I was involved in issues dealing with racial profiling and also issues of racial diversity within the New Jersey Bar. In consulting with me on these important issues, Mr. Samson demonstrated a sincere concern to ensure that the consent decree entered into by the State of New Jersey and the United States Department of Justice to eradicate racial profiling was properly implemented. Mr. Samson also demonstrated a serious concern and desire to address diversity issues relating to the hiring of African American lawyers by the State of New Jersey. I have worked with many New Jersey public officials over the years on issues relating to ending racial profiling and also diversity issues and Mr. Samson's interest in bringing about real improvements in these areas was laudatory.

In closing, I have no personal knowledge of the facts concerning Mr. Samson's criminal case, but I do know that he is at bottom a good and honest person who has spent his entire professional career working to make New Jersey a better place to live and practice law. I urge you to take these facts into consideration in fashioning your sentencing of Mr. Samson.

Respectfully yours,

Theodore V. Wells, Jr.

Theodore V. Wells, Jr.

Exhibit 46

Community Service Video on DVD

Exhibit 47

Goodwill
Middle Georgia & the CSRA

August 1, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07101

Dear Judge Linares:

Goodwill Industries is the nation's largest provider of job training services for low-income individuals and people with disabilities. As such it has a long history of partnering with organizations in a variety of capacities to help the communities it serves. One such relationship is its work with local, regional and federal court systems to provide meaningful volunteer opportunities as part of court-mandated community service. Goodwill Industries of Middle Georgia and the CSRA ("Goodwill") regularly supervises court-mandated individuals as volunteers and places them in a variety of settings throughout its 35 county region. I have enclosed additional background information for your review.

In addition to our traditional services of skills training, career counseling and job placement, Goodwill broadened the scope of its mission to help people with disabilities, barriers to employment and veterans to discover and develop their God-given gifts through education, work, and career development services. As a result, Goodwill established Helms College in 2008, which is a private, independent post-secondary career school sponsored by Goodwill and licensed by the Georgia non-Public Post-Secondary Education Commission. Helms College offers basic job skills training, academic assistance and middle-skills education designed to not only break the cycle of poverty, but to move the working poor into higher levels of economic achievement. Goodwill has established a Helms College campus in both Macon and Augusta, Georgia.

Helms College is one aspect of Goodwill's integrated system of training and employment for its students. In addition, in both Macon and Augusta, Goodwill operates Edgar's Café and Edgar's Grille in the Goodwill complexes – full service restaurants that provide not only healthy, nutritious food at reasonable prices, but more importantly, hands-on learning experiences for the students from Helms College in a caring and supportive environment that better prepares the students for a successful career.

Goodwill's needs assessment in western South Carolina has identified a high level of under-employment, unemployment and poverty-level working families. In addition, heart disease, obesity and diabetes have reached critical levels due to poor nutritional habits, limited access to healthy foods, and a lack of nutritional education. Accordingly, Goodwill is seeking to extend the reach of Helms College to the Aiken, South Carolina area. This Helms College satellite facility will become an applied learning site for degree-seeking students enrolled at Helms College in Augusta, Georgia, with a fully-equipped catering and events culinary lab/kitchen to be constructed.

In addition, Goodwill intends to build a "Community Soul Restaurant" adjacent to the state-of-the-art culinary lab/kitchen, which will not only provide real-life training opportunities for Helms College students, but also the opportunity to experience and learn about nutritious food in an effort to combat the growing public health problems associated with poor nutritional habits and consumption of fast foods. Utilizing a "pay it forward" philosophy, the Community Soul Restaurant will serve as a place for food, job training and resources empowering the working poor to dine with dignity.

We recently had the opportunity to meet with David Samson to determine if he would be an appropriate candidate for a community service placement at our agency. Mr. Samson has a lifetime of professional and administrative experience that would be invaluable in our efforts to expand our integrated system of skills training, career counseling and hands-on work experience through the establishment of an Aiken satellite facility of Helms College and Community Soul Restaurant under the auspices of Goodwill. His warmth and sincerity would be very effective in establishing connections with the people in the community we serve by helping to navigate the myriad legal, regulatory, administrative and practical issues associated with such a project. We are honored by Mr. Samson's commitment to our mission. Goodwill would be fortunate to work with Mr. Samson to assist us with this important project. Our financial resources are limited, and the ability to have a person like David Samson would be an invaluable blessing.

If David Samson is given a sentence that allows him to participate in a community service program, Goodwill would assign him the following tasks:

- Mr. Samson will provide leadership for a Goodwill-sponsored self-sustaining restaurant operation that will be a component of an integrated cycle of career training, re-education and job placement programs to provide opportunities for the target population of under-employed, unemployed and the working poor; veterans; and offenders re-entering the workforce.

- In order to accomplish that goal, Mr. Samson would work with a designated Goodwill Board member to develop a proposal and business plan for establishing the Community Soul Restaurant in the Aiken Goodwill facility. Such proposal would evaluate different models of existing community kitchen projects including Goodwill's existing applied learning restaurant venues, and make recommendations regarding the appropriate model to be undertaken in the Aiken Community. Such proposal would include, among other things, cost analyses for development, construction and operations, regulatory and legal requirements, both on a state and local level, opportunities for funding sources from private and public sources, and a proposed schedule and time line for completion, and an assessment of volunteer and staff time necessary to accomplish the project.

- Once approved by the Board, Mr. Samson would be responsible for managing and implementing, in conjunction with Goodwill's Chief Financial Officer, all aspects of the proposed project and reporting regularly to the President on its progress.

- In addition to overseeing and managing all state and local regulatory processes associated with the community kitchen project, Mr. Samson will assist Goodwill's communications department in the development of an appropriate public relations campaign for the project and will work with the Aiken civic leaders to ensure robust community support.

- Mr. Samson will seek public and private funding for the Aiken Goodwill facility, with particular emphasis on offender re-entry and veteran training programs.

- As the Community Soul Restaurant comes to fruition, Mr. Samson will be actively involved in working with veteran and offender re-entry groups for the purpose of education about, and recruitment to Goodwill's education, workforce development and staffing services for integration into the project.

- Mr. Samson will assist with the recruitment of volunteers and students from the unemployed and underemployed to participate in Helms College's continuing education programs and staffing services work opportunities at the Community Soul Restaurant.

Mr. Samson will also assist Goodwill's "Hand-Up" campaign (see enclosure) and in the establishment of an integrated Aiken, South Carolina Helms College campus, as an educational and training facility with a vocational curriculum primarily emphasizing food service training and restaurant operations. Mr. Samson will work with the Provost and Director of Compliance from Helms College to help identify all necessary state and federal licensing and approvals necessary to establish the Helms College Aiken branch campus as an accredited institution of post-secondary education eligible for Veteran's and federal financial aid plus WIOA funding.

Mr. Samson has the experience, skills and disposition to help build these important programs, and we would truly benefit from his services as part of satisfying any community service obligations the court may require. Aiken's Community Director will work with Mr. Samson until he completes all necessary requirements of his community service as established by both Goodwill and the court. If you should have questions related to this letter, please feel free to contact me at [redacted]

Sincerely,

James K Stiff

James K. Stiff
President/CEO
Goodwill Industries of Middle Georgia, Inc.

Enclosures: "Hand-Up" Campaign, Helms College Executive Summary Document

AIKEN
South Carolina

goodwill®

A Hand Up

The Goodwill Campaign
for our Aiken Community

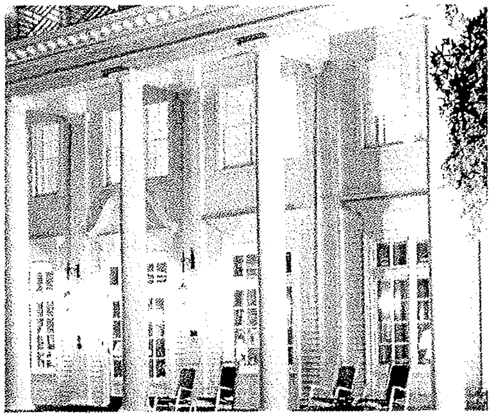
HC Helms College

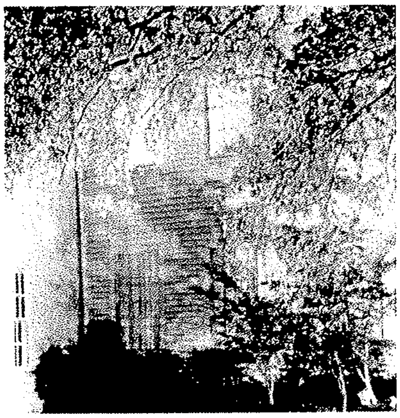
Serving Aiken

For 114 years, Goodwill has built on the foundation established by its founder, Dr. Edgar J. Helms, who believed people in need deserved "a hand up, not a hand out." Today, Goodwill remains committed to allowing individuals to discover and cultivate their God-given talents, and preparing them to succeed and achieve the American Dream.

Since 1998 Goodwill has contributed to the economic energy and success of the community by assisting the unemployed, under-employed and disabled to experience the pride and dignity of a paycheck. Now, Goodwill plans to bring to Aiken a division of its successful Helms College, a unique experiential learning environment offering a personalized path to success that incorporates education, job skills training, real-world work experience, mentoring and career services.

We invite you to invest in your valued Aiken community through this campaign. Your gift will make a meaningful difference in the life of those in Aiken who need "a hand up."





Investing in our Aiken Community

Guided by local Aiken leaders, Goodwill designed a strategic plan for Goodwill's "Hand Up" Campaign that simultaneously advances Goodwill and Helms College's initiatives, while addressing and supporting some of the Aiken community's critical priorities.

Your gift is a sound, strategic investment that uniquely positions Goodwill to make significant contributions to our city and its residents.

COMPREHENSIVE CAMPAIGN VISION, OBJECTIVES AND GOALS:

- SIGNIFICANTLY ENGAGE GOODWILL'S LOCAL COMMUNITIES BY AFFECTING POSITIVE CHANGE
- CREATE NEW AND EXPAND EXISTING FACILITIES AND CAMPUSES TO SERVE GOODWILL'S GROWING CONSTITUENCIES IN OUR MIDDLE GEORGIA & CSRA TERRITORIES
- CREATE TAILORED "MIDDLE-SKILLS" PROFESSIONAL CERTIFICATE, DIPLOMA AND ASSOCIATE DEGREE PROGRAMS FOR HIGH DEMAND OCCUPATIONS
- GROW HELMS COLLEGE AROUND THE WORLD AS A WAY TO LIFT INDIVIDUALS OUT OF POVERTY

Giving Opportunities

Donors may give without restriction or designate their gift to a specific campaign initiative; contributions are accepted in the form of cash, pledges (payable up to five years), securities, real estate and select types of tangible property, and planned gift or bequests. Gifts may be made in honor or memory of a loved one, and naming opportunities are also available. Donors who work for a matching gift company may increase the value of their gift(s) by requesting your employer's match. Goodwill is a 501(c)(3) non-profit organization, and all contributions are tax deductible to the fullest extent allowed by law.

Capital Projects

Helms College, Aiken Campus
Helms College Culinary Lab/Kitchen
Helms School of Continuing Education
Upgraded Job Connection Resource Center
Community Soul Restaurant

Helms College

Helms College was established in 2008 as an educational model to provide skills training in the culinary arts, and other middle-skills career occupations. In 2011, Helms was nationally accredited by the Accrediting Council for Continuing Education and Training (ACCET). A solid curriculum and dedicated faculty, committed students and local philanthropic supporters fueled rapid growth, and Helms College was granted degree-level status in 2012. The continuum from basic job skills training, through academic assistance and middle-skills education is designed to not only break the cycle of poverty, but to move the working poor into higher levels of economic achievement. The long-term strategic plan is to establish Helms College campuses in autonomous Goodwill territories worldwide. Your philanthropic investment in this Aiken Campus Campaign will provide a vital source of assistance to build lives, families and communities, one career at a time, in Aiken.

goodwill
goodwill

HELMS COLLEGE CULINARY LAB/KITCHEN

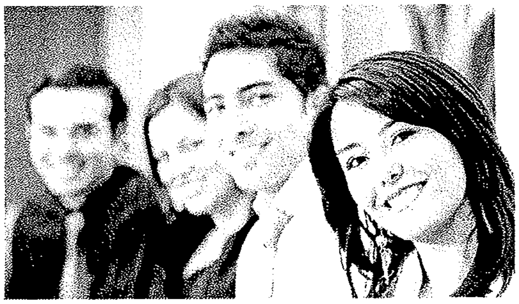
A strategic opportunity exists to expand the reach of Helms College to the Aiken, S.C. area. The Helms College satellite facility will become an applied learning site for degree-seeking students enrolled at Helms College in Augusta, GA, with a fully equipped catering and events culinary lab/kitchen to be constructed. Plans include providing catering and events support to the local community. The facility will also be used to provide community education classes in hospitality and culinary arts, team-building sessions for the business community, and a job training and learning venue for the Soul Kitchen Restaurant.

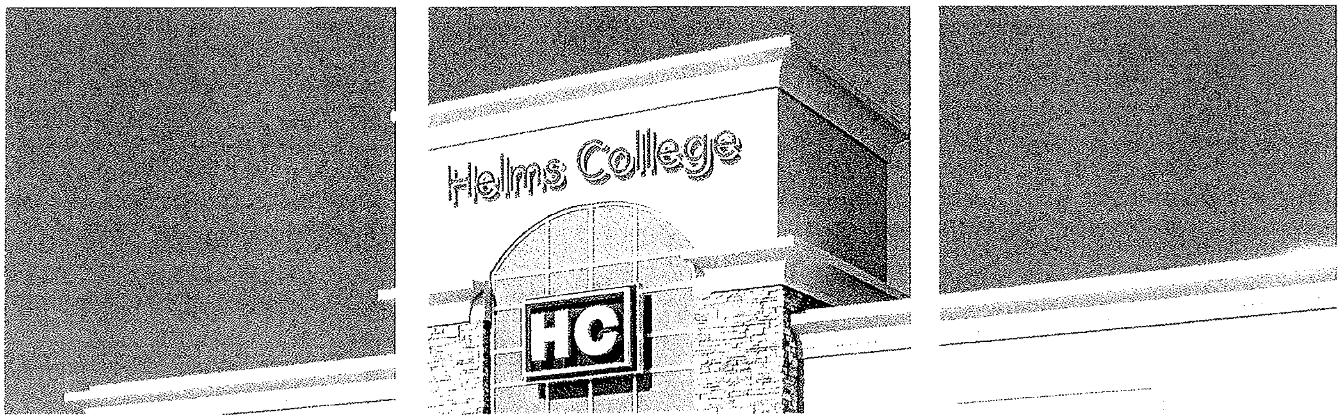
COMMUNITY SOUL RESTAURANT

A community "hire calling" restaurant will be built adjacent to the state-of-the-art culinary lab/kitchen as part of Edgar's Hospitality Group, which serves as the applied learning venues for Helms College School of Hospitality students. The restaurant would provide a special opportunity for patrons to "come hungry and leave fulfilled" from delicious farm-to-table cuisine and an altruistic mission experience. Utilizing a "pay it forward" philosophy, the Soul Restaurant will serve as a place for food, job training and resources empowering the working poor to dine with dignity.

SCHOOL OF CONTINUING EDUCATION

The Helms School of Continuing Education (HCE) is founded on Goodwill's historic principles to develop life-long careers and educational opportunities through education and training. Business program focused HCE is being designed to help Goodwill's CSRA employees obtain portable credentials that offer them and employees at other Aiken area companies, through customized training and professional development CEUs, opportunities for career advancement.





Naming Opportunities

COMMUNITY SOUL RESTAURANT
$1,000,000

HELMS SCHOOL OF CONTINUING EDUCATION
$750,000

HELMS COLLEGE CULINARY LAB
$250,000

JOB CONNECTION RESOURCE CENTER
$200,000

HELMS COLLEGE CLASSROOM
$50,000

HELMS COLLEGE OFFICES
$10,000

Helms College

CHANGES EVERYTHING

Helms College is an institution of higher education that provides a unique approach to experiential learning and career education. The College was envisioned and developed by Goodwill Industries and currently has two campuses in Middle Georgia and the Central Savannah River Area (CSRA). Named in honor of Dr. Edgar Helms, the founder of Goodwill, Helms' student population is composed primarily of individuals who have experienced barriers to their education. With a focus on asset development rather than deficit management, Helms College is designed to ensure that students receive the knowledge, skills and abilities to overcome challenges to education, employment and career advancement. This is accomplished by receiving the support they need to obtain portable credentials and launch careers that empower individuals and families to rise out of the poverty cycle. They are offered relevant applied learning experiences and customized career guidance to increase their chances of achieving graduation and obtaining employment.

Goodwill's vision is to build lives, families, and communities-one career at a time. We strive to eliminate poverty. We work on this ambitious goal through the provision of education, job training, career development and placement services. For people to permanently leave poverty, they need education, supportive services, a job, tools to succeed in their job and access to a career ladder. As students with disabilities and/or barriers to employment have moved on to the next level of higher education, they all-too-often have become part of the high percentage of non-completers in the two and four-year college systems. These students need more intensive student support systems than are readily available in traditional community and proprietary colleges. Students need advisors to coach and train them to overcome a variety of issues whether personal, developmental or socio-economic. In our post welfare-to-work era, Goodwill saw the need to augment existing job training programs with the creation of an autonomous career college designed to offer low wealth individuals a way to obtain certificates, diplomas, and associate degrees that foster middle skills career attainment and advancement in pursuit of the "American Dream."

Conceptually, the American community college had been developed around the geographic community-a county, district, or other geographic delineation. Helms College has re-defined "community" to be population cohort based – people in the USA with special learning and supportive service needs. It is an institutional paradigm that combines the best of the two-year institution with intensive student guidance. We have built a "community college" to provide post-secondary workforce education to people who are chronically unemployed with multiple needs, using our individualized and close-case management approach. We capitalize upon community-partnerships to provide these services. We are middle-skills job focused. As a result, we continue to reach deep into the growing unemployed and underemployed population for the next 21st Century workforce.

One of the many programs that provide supplemental support is Helms' Academic Achievement Center. The Center was been established to offer Helms' students tutorial assistance and academic remediation utilizing Helms education staff, trained mentoring volunteers, and partnerships with local technical colleges' literacy programs. ESL support and GED instruction are provided to help students overcome language and educational challenges to achieve goals in each participant's "individual development plan," and achieve general education competencies. Such support helps to ensure career advancement outcomes can be achieved for Middle Georgia and the CSRA's growing unemployed population.

Historically, Helms College was first established in 2007 as Helms Career Institute. Due to continued growth, a solid curriculum, and a caring and dedicated faculty, Helms Career Institute was elevated to Degree level in May 2012 and re-named Helms College. Today, Helms College is a private, independent postsecondary career school sponsored by Goodwill Industries of Middle Georgia and licensed by the state of Georgia, Non-public Post-Secondary Education Commission. Helms' application to ACCET for accreditation was approved in December 2010, and on August 24, 2011, Helms received accreditation. Helms College has been granted Title IV eligibility by the U.S. Dept. of Education. Under Title IV, qualified students attending Helms College are eligible to participate in various federal student aid programs including Pell grants, deferred students loans, and work study programs. Helms College current funding sources also include: GI Bill, WIA, Vocational Rehabilitation Services and scholarships.

Helms offers accredited programs through its two schools: the School of Hospitality and the School of Health Services. Within the School of Hospitality, Helms offers both the diploma and the Associate of Applied Science Degree (AAS) in Culinary Arts. Unlike other culinary programs in Georgia, Helms College's School of Hospitality's program allows students to use their skills in actual restaurant, catering, hotel and conference settings, as well as in baking and pastry establishments. This is done through its onsite Goodwill managed businesses – Edgar's Hospitality Group: Edgar's Grille and Edgar's Bistro - teaching restaurants, Edgar's Catering, the Anderson and Snelling conference centers, and Hire Grounds Cafés. Additionally, through affiliations with a variety of nationally recognized hospitality venues, students benefit from completing offsite externships. The recently opened School of Health Services offers diploma programs in Patient Care Technician, Multi-Skilled Medical Assistant, and Medical Administrative Assistant. Classroom and laboratory instruction is supplemented by externships at area healthcare clinical sites. Helms College's partnership with Goodwill continues to benefit students through its numerous Job Connections. These community resource centers connect students directly with employers for work opportunities during their studies and upon graduation.

Founder, Dr. Edgar Helms' vision across the century that followed has remained true, providing millions of individuals with life-changing opportunities. He was one of the visionaries during the early twentieth century who waged war against poverty. He believed the best way out of poverty was through productive work and achievement of "The American Dream." In his eyes, everyone deserved an opportunity, regardless of their background or circumstances. Today, his legacy continues to live on live on through the work of Goodwill and Helms College. Through this unique partnership, Helms College continues to provide people who are unemployed or underemployed with educational credentials and hard-skills that will help them break the cycle of poverty. As Helms College expands, additional schools and programs are planned: School of Business and Technology, School of Industrial Trades, and School of Continuing Education. Just as Dr. Edgar Helms grew Goodwill geographically and programmatically, Helms' future opportunities include additional campuses within Goodwill's 35 county service delivery area in Georgia and South Carolina. Each will be built with a focus on developing high demand occupation middle skills education programs for 2020 and beyond.

Helms College

A Hand Up

The Goodwill Campaign for our Communities

A vision for better jobs, stronger families and dynamic communities

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We are innovative individuals who respect the century-old foundation created by our founder, Rev. Edgar J. Helms, and are motivated to change individuals' lives so that they may enjoy a "maximum of abundant living" as they pursue and attain a greater slice of the American Dream.

We are transforming lives with entrepreneurial programs that serve as models of innovation in the U.S. and around the world.

As part of our 2016 Strategic Plan: we will maintain the strength of Goodwill's existing businesses and mission initiatives through financial capacity and quality systems; we will grow Helms College and mission initiatives in a manner that advances Goodwill employees and "the unfortunate"; and we will grow existing and new enterprises for Helms College and Goodwill.

AUGUSTA CAMPUS

$5 M

- Expand School of Hospitality
- School of Health Sciences
- School of Spa Services and Grace Day Spa
- School of Continuing Education

AIKEN CAMPUS

$3 M

- Helms College Culinary Lab/Kitchen
- Helms School of Continuing Education
- Upgraded Job·Connection Resource Center
- Restaurant

MACON CAMPUS

$5 M

- Expand School of Hospitality
- School of Health Sciences
- School of Continuing Education
- School of Spa Services with Grace Day Spa
- School of Automotive Technology

LAKE OCONEE CAMPUS

$5 M

- Helms College School of Hospitality Experiential Learning Eco-Tourism Farm
- Conference Center with Grace Day Spa
- Edgar's Lodge Restaurant
- Goodwill Training Store
- Helms Career Center

WARNER ROBINS CAMPUS

TBD

HELMS COLLEGE

[illegible] M

- International Expansion
- Named Schools, Centers & Campuses
- Student Scholarships & Endowments
- Faculty, Chair & Professor Endowments
- College & School Unrestricted Endowments

www.goodwillworks.org
www.helms.edu
www.edgarshospitality.com

Goodwill
Middle Georgia & the CSRA

For more information, contact
Ellen Harper, Director of Executive Affairs
706-650-5760, eharper@goodwillworks.org

Exhibit 48

Goodwill
Middle Georgia & the CSRA

November 10, 2016

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building and U.S. Courthouse
50 Walnut Street
Newark, New Jersey 07101

RE: COMMUNITY SERVICE PROGRAM FOR DAVID SAMSON

Dear Judge Linares:

I am writing on behalf of Goodwill Industries in Aiken, South Carolina to ask for your consideration of a community service program working with our Job Connection program. I am aware that you will be receiving a letter from James Stiff, the President/CEO of Goodwill Industries of Middle Georgia requesting that Mr. Samson participate in a project to assist our community in developing a subsidiary of Helms College which will significantly benefit residents of our community. This is an important program which will require a long-term commitment by Mr. Samson. However, while this program is being developed it is our request that Mr. Samson also be required to participate in our daily work in developing jobs and career opportunities for our current Goodwill individuals.

By way of background, I am an active Board member of the local Goodwill Industries program in Aiken. I have been a Board member for four years and am very active in participating in the local initiatives. One of our critical program's is Job Connection which serves the local under-privileged community in developing and securing jobs. We do this through educational classes included GED, job readiness, development of resumes and other weekly classes as well as assisting individuals going on job interviews in the community.

I have known Mr. Samson for approximately seven years and believe that he would be a tremendous asset in this capacity. He has a strong background and interest in helping those less fortunate as well as knowledge of resources for employment and job training in Aiken, South Carolina.

We would ask that you consider Mr. Samson for a minimum community service placement of 10 hours per week helping with our Job Connection program in addition to the time he will spend assisting the Goodwill Industries of Middle Georgia in the development of their Helms College program.

Thank you for your consideration of this request.

Respectfully,

Shannon Ellis
Board Member
Goodwill Industries of Aiken, South Carolina

Building lives, families, and communities — one career at a time.

[redacted]

Exhibit 49

Goodwill
Middle Georgia & the CSRA

February 21, 2017

The Honorable Jose L. Linares
United States District Judge
Martin Luther King Building
& U. S. Courthouse
50 Walnut Street, Room 4015
Newark, NJ 07101

Dear Judge Linares:

This letter is written as a follow up to my previous correspondence outlining the community service proposal for David Samson with Goodwill Industries of Aiken, South Carolina. I write to update you on the invaluable work David has been involved in over the past eight months.

David's volunteer efforts have focused on two primary areas. First, David has played a critical role in designing a study to examine the feasibility of opening a satellite campus of Goodwill Industries' highly successful, fully accredited Helms College. Goodwill currently operates a fully accredited Helms College in Augusta, Georgia and hopes to replicate that success in Aiken. Through Helms College's strategically developed curriculum, students gain marketable job skills and graduate with certificates, diplomas, and associate degrees that lead to middle skill jobs with strong career advancement potential. Second, David has been working directly with individuals in Goodwill Industries' Job Connection community resource center, where he guides participants in their job searches.

Many residents of Aiken, South Carolina are either unemployed or under-employed, and an accessible, local college will play a critical role in preparing these individuals for stable, meaningful, self-sustaining, better paying employment. David's vast array of talents and skills have made him a key contributor to moving Goodwill's strategic vision of a satellite campus of Helms College closer to the real possibility of a bricks and mortar school designed to meet the employment aspirations of its students as well as the employment needs of local businesses, civic and nonprofit organizations. During this time, David has logged over 100 community service hours as he has awaited sentencing.

David has spent significant time reaching out to local business and civic leaders to obtain a comprehensive understanding of current workforce needs and also of substantive future areas of job growth. Thus far, David has arranged and attended

[redacted]

numerous meetings with local businesses, members of the Aiken Advisory board, Aiken's Chamber of Commerce president, the head of Economic Development for Aiken, plus weekly meetings with James Stiff, President/CEO Goodwill Industries of Middle Georgia, Inc. and me. By ascertaining current day and prospective job opportunities, David is helping to shape the future curricula of Helms College, Aiken.

At this point, plans for Helms College, Aiken, SC contain a School of Hospitality that includes a fully equipped kitchen where students will learn and become certified in marketable culinary skills; a School of Health Sciences where students will develop hands-on transferable home and medical setting health care skills; and possibly a veterinary care program for students interested in working in the animal health care field. One additional exciting aspect of our plan is to build and operate a small retail restaurant where Helms College, Aiken students will gain practical work experience serving meals to community members, some who may become future, full-time employers.

To help us achieve this lofty goal of building a new educational institution, David has already met with South Carolina government state officials in Columbia to commence steps towards receiving state accreditation for Helms College, Aiken. Of course, Goodwill Industries of Aiken will need to run a successful capital campaign in order to make this dream a reality. True to form, David has already lent his expertise to this effort by networking with friends, associates, business and civic leaders in our community to generate tremendous enthusiasm for this ambitious endeavor.

David's time at Goodwill Industries, Aiken has not only been dedicated to our strategic plan of building a new school. David has also spent time working at Goodwill Industries Aiken's program, The Job Connection, where he works either one on one or in small group settings assisting participants with their job searches. At The Job Connection, David aids people with resume and cover letter writing, teaches participants how to explore job leads and helps individuals prepare for job interviews.

David's accomplished resume reveals a wealth of managerial and legal expertise, but it is in working closely with David these past eight months that I have discovered his great capacity to care about every person with whom he comes in contact at The Job Connection. That personable, kind, decent way of treating others has made him extremely approachable for Job Connection participants. David knows full well what employers seek in employees, and he does a phenomenal job training and preparing our job seekers.

Whether it is helping a person find a decent job or meeting with someone in the South Carolina state legislature, David has generously shared his talents with Goodwill Industries, Aiken, SC. We could never have afforded to pay someone for all that David has already done for this organization. It almost seems inadequate to say his contribution to our mission has been invaluable. His contribution goes beyond

[redacted]

invaluable; his contribution has been, and we hope, per your decision, will continue to be a cornerstone in strengthening and securing the economic future of thousands of individuals and families in the Aiken community.

Thank you for your time and consideration.

Sincerely,

Shannon Ellis
Member, Board of Directors
Goodwill Industries, Aiken, SC

[redacted]

Exhibit 50

STEPHANIE TUBBS JONES, OHIO
CHAIRWOMAN

GENE GREEN, TEXAS
LUCILLE ROYBAL-ALLARD, CALIFORNIA
MICHAEL F. DOYLE, PENNSYLVANIA
WILLIAM D. DELAHUNT, MASSACHUSETTS

WILLIAM V. O'REILLY,
CHIEF COUNSEL/STAFF DIRECTOR

DAWN KELLY MOBLEY,
COUNSEL TO THE CHAIRWOMAN

ONE HUNDRED TENTH CONGRESS

U.S. House of Representatives

COMMITTEE ON STANDARDS OF OFFICIAL CONDUCT

Washington, DC 20515–6328

DOC HASTINGS, WASHINGTON
RANKING REPUBLICAN MEMBER

JO BONNER, ALABAMA
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February 21, 2008

MEMORANDUM FOR ALL MEMBERS, OFFICERS, AND EMPLOYEES

FROM: Committee on Standards of Official Conduct
Stephanie Tubbs Jones, Chairwoman
Doc Hastings, Ranking Republican Member

SUBJECT: Multiple Reservations on Commercial Flights

The Committee has received inquiries concerning whether the House gift rule (clause 5 of House Rule 25) prohibits Members, or congressional staff acting on a Member's behalf, from making multiple reservations on commercial flights for official travel if permitted to do so by commercial air carriers. These inquiries arose in the wake of the decision of some carriers to end the practice of permitting Members to make multiple reservations after enactment of amendments to the Senate gifts rule and lobbying disclosure requirements on September 14, 2007.[1] Following the decision by those carriers to end the practice, the Senate in October 2007 adopted an amendment to the Senate gift rule explicitly stating that allowing Senators the ability to make multiple reservations was not a gift.[2] No such change has been made to House Rules. The purpose of this advisory memorandum is to provide some general information to House Members, and congressional staff who arrange Member travel, on the subject of making multiple reservations for official travel if offered by an airline.

Background. Until recently, at times commercial air carriers have permitted Members to purchase a full fare, refundable ticket for a flight to or from Washington, D.C, while also permitting those Members to reserve seats on another flight or flights with the same itinerary at the time the initial ticket is purchased.

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[1] The House had made a number of changes to its gift rule in January 2007, but it does not appear that any airlines determined to end or modify their multiple reservations practice following those changes. It appears that the airlines decided to end the practice after the enactment of the requirement under Public Law the 110-81, the Honest Leadership and Open Government Act that lobbyists certify that they have not given gifts to Members or Congressional staff in violation of the gift rule. False certifications are subject to criminal penalties.

[2] We understand that some air carriers again began to offer the practice for Senators after determining that the Senate Ethics Committee and the Senate Rules Committee had concluded that the practice did not violate Senate rules if offered in connection with official travel.

Since Members work both in Washington, DC and in their districts, permitting Members to make multiple reservations in these limited circumstances, some have argued, improves the Members' ability to provide the representational services for which they were elected, by making it possible for Members to return to their districts more promptly following official Washington, D.C. activities.

The Committee understands that there is no industry-wide standard concerning the practice of permitting travelers to make multiple reservations, and in fact travelers are generally not permitted to reserve a seat or make multiple ticket purchases for multiple flights to a particular destination. The Committee has confirmed with airlines that the ability to make multiple reservations with a single ticket purchase is not a service or opportunity that may be purchased from airlines, either by Members or by other travelers.[3]

The Gift Rule. A threshold question concerns whether the practice described above implicates the House gift rule. The House gift rule specifies that a Member (or staff person) may not knowingly accept any gift except as provided for in the rule.[4] The term "gift" is defined as –

> a gratuity, favor, discount, entertainment, hospitality, loan, forbearance, or other item having monetary value.[5]

The Committee has previously advised that when a Member or staff person "is offered a tangible item, service, or anything else, he or she must first determine whether the item has monetary value. If it does, then the individual may accept it only in accordance with the provisions of the gift rule."[6]

As noted above, the ability to make multiple reservations in connection with the purchase of a single ticket to a particular destination is not something that is offered for purchase or as part of any official benefit that any air travelers may accrue, and the Committee has received no convincing information that the practice would lead to lost revenue for an airline that allows it. Finally, it is the Committee's understanding that the cost to a Member of a flight purchased pursuant to a multiple booking arrangement is not affected or influenced by the ability to make multiple reservations.

Accordingly, there appears to be little or no identifiable monetary value associated with airlines providing such a service to Members (or other travelers to whom such a service may be offered). But because the Committee cannot conclusively determine that the service has no monetary value, accordingly, the Committee cannot conclude that Members may make multiple reservations, if permitted to do so by an airline, without potentially violating the gift rule.

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[3] If any airline were to allow passengers to purchase the ability to make multiple reservations for a set price, Members would have to pay that price in order to purchase the same opportunity available to other passengers for purchase.

[4] *See* House Rule 25, cl. 5(a)(1)(A)(i).

[5] *Id.*, cl. 5(a)(2)(A).

[6] *Gifts & Travel* booklet, at 13.

If the practice is deemed a gift, the practice may nevertheless be acceptable, depending on the circumstances, under the exception to the gift rule for certain widely available opportunities and benefits. As pertinent here, the provision permits the acceptance of opportunities and benefits that are "offered to members of a group or class in which membership is unrelated to congressional employment."[7] The Committee understands that some of the airlines may permit very high mileage travelers who participate in a "frequent flyer" or similar mileage program to make multiple reservations for flights to a single destination. Also, some carriers will permit multiple reservations on a case-by-case basis when a sufficient reason exists, as determined by individual reservations agents who have discretion to make such decisions. In such cases, if the ability of the Member to make multiple reservations is unrelated to the Member's official status as a member of Congress, the Member could accept the service under the gift rule.

The Committee also has the authority to waive the application of the gift rule "in an unusual case" (House Rule 25, clause 5(a)(3)(T)), but the Committee will waive the gift rule only when the circumstances demonstrate that "there is no potential conflict of interest or appearance of impropriety." See Committee Gifts and Travel Booklet at 53. For the reasons expressed below, the Committee concludes that this is an appropriate case to exercise its waiver authority, and does therefore waive the gift rule to permit Members to accept the ability to make multiple reservations in limited circumstances.

This is an "unusual case" within the meaning of the gift rule in several respects. As explained above, a service or opportunity may be considered a gift under the gift rule only when it has **monetary** value. The requirement that a gift have monetary value is underscored by other provisions of the gift rule, as well as statutory disclosure requirements such as the Ethics in Government Act and the Foreign Gifts and Decorations Act, which include provisions requiring differing treatment of gifts depending on their value. When, as here, the monetary value (if any) of a service cannot reasonably be calculated or estimated, the application of the gift rule is questionable, and a waiver may therefore be appropriate.

Even assuming for the sake of argument that the service has some monetary value, the service does not appear to personally benefit the Member other than as a matter of convenience or scheduling. The Member is merely flying on one scheduled flight rather than another. Unlike, for example, a first class seat, which provides personal benefit to the traveler in terms of service, accommodations and meals, the ability to make multiple reservations does not provide any benefit to the traveler in terms of the trip itself. Any actual monetary benefit associated with multiple reservations would accrue to the benefit of the House rather than any Member individually.

The representational benefit discussed above also makes this an unusual case. Most analyses under the gift rule concern personal benefit to Members, and rarely implicate issues regarding improving the Members' ability to serve their constituents more effectively.

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[7] *Id.*, cl. 5(a)(3)(R)(ii).

The Committee concludes that there is no potential conflict associated with allowing Members to make multiple reservations, and that the practice does not create an appearance of impropriety. While airlines, both collectively and individually, may have interests before the House, the absence of personal benefit to Members from the practice, and the likely lack of any monetary value to the practice, mitigates any potential conflict.

Under no circumstances should a Member, or staff person acting on the Member's behalf, solicit this service if it is not offered by the airline. Multiple reservations may only be made for official travel. If any airline offers the ability to make multiple reservations for a fee, Members may make multiple reservations only if they pay the fee.

Please contact the Standards Committee's Office of Advice and Education at (202) 225-7103 with any questions.

Exhibit 51

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA, : 04-CR-1094(JG)
:
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: United States Courthouse
-against:
Brooklyn, New York
:
:
:
: April 1, 2008
DAVID SHAMILZADEH, : 2:00 p.m.
:
Defendant. :
:
-------------X

CRIMINAL CAUSE FOR SENTENCING
BEFORE THE HONORABLE JOHN GLEESON
UNITED STATES DISTRICT COURT JUDGE

A P P E A R A N C E S:

For the Government:
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BY: KENNETH C. MURPHY, ESQ.

Court Reporter:
Nicole M. Warren, CSR, RPR, RMR
Official Court Reporter
Telephone: (718)613-2599

Proceedings recorded by computerized stenography
Transcript produced by Computer-aided Transcription.

Nicole M. Warren, RPR, RMR

COURTROOM DEPUTY: All rise. USA versus Shamilzadeh. Please approach the bench.

MR. FAUGHNAN: Richard Faughnan for the Government. Good afternoon, Judge.

MR. SIMON: Good afternoon, your Honor. Brad Simon and Kenneth Murphy for the defendant David Shamilzadeh who's here in court.

MS. NANDAN: Also Kathleen Nandan.

MR. MAXON: Brandon Maxon from the probation department.

THE COURT: Good afternoon, sir. Okay.

Mr. Simon, you ready to proceed to sentence?

MR. SIMON: Yes, I am, your Honor.

THE COURT: There is a presentence report and at least one addendum, I believe. I think it's just one.

PROBATION OFFICER: That's correct, Judge.

THE COURT: Have you seen these documents yet?

MR. SIMON: We were just handed an addendum and I haven't really gone through it, but I think I'm aware of what's in it.

THE COURT: Take a quick look at it.

MR. SIMON: Your Honor, we also filed an objection letter last week, I believe. I don't know that we need to go through those issues right now. The Government is basically it's my understanding --Mr. Faughnan can confirm this --in agreement with the issues that we raised.

So, if the Court is --wants to not go through that, I think that's -

THE COURT: It's easy for me not to go through it because I haven't seen it. I've been focusing on your sentencing memo.

The upshot of the objection letter is what?

MR. FAUGHNAN: Judge, there are really some slight factual discrepancies with the probation report; but I essentially incorporated those discrepancies into my letter. My letter, actually the facts -

THE COURT: Into your five -

MR. FAUGHNAN: In my 5k. The facts presented in my 5k are consistent with the objections that counsel raised. We were actually on the same page as to how the crime should be described. Very slight deviation from the presentence report.

MR. SIMON: Exactly.

MR. MURPHY: I don't mean to interject, but there were some other minor issues having to do with medications and spellings of certain things. So, I don't know if it's worth going through that in your Honor's presence. We can give that to probation. They can put it together, and it can be amended.

THE COURT: It's your call.

MR. SIMON: I don't think we need to do that now, your Honor.

THE COURT: All right. That said, I take it there's no objection to the presentence report or the guideline computation that you'd like to address.

Is that correct, Mr. Simon?

MR. SIMON: That's correct.

THE COURT: Have you read these documents we're talking about?

THE DEFENDANT: I have, your Honor.

THE COURT: Have you had enough time to go over them with your lawyers?

THE DEFENDANT: I have, your Honor.

THE COURT: Mr. Simon, you want to be heard with regard to the appropriate sentence?

MR. SIMON: Yes, your Honor, and I'll be brief because I'm aware your Honor is well familiar with this case and have sentenced other individuals; and Mr. Faughnan's letter sets forth a number of the same points I'm going to make. You have our sentencing memorandum. So, I just want to just say a few words.

Mr. Shamilzadeh will get up and speak for himself and you'll hear from him but I can verify that Mr. Shamilzadeh's filled with remorse about what --about his participation in the Allou debacle or fraud and while he doesn't in any --by any means try to mitigate what took place, I think the facts as reflected in the presentence report and Mr. Faughnan's letter highlight that his role, while not insignificant, was certainly secondary to the Jacobowitzes and when he joined Allou, he had no idea initially that the Jacobowitzes were falsifying sales and he ultimately found out about these events and this was obviously the greatest regret of his life that he didn't walk away at that time and allowed himself basically to become a participant.

As the presentence report indicates and the Government's letter indicates, there are many, many aspects of this fraud that Mr. Shamilzadeh was not aware of --the insurance fraud in connection with the fire, the money laundering, the various other Jacobowitz entities that the Jacobowitzes were moving money around in.

That being said, Mr. Shamilzadeh became aware of it and didn't leave --and allowed himself to become a participant but ultimately he recognized that this was a terrible wrong and very, very early on he walked into the United States attorney's office and confessed before anyone ever came to him. It turns out that the Government had begun an investigation, but I think the Government will concur that Mr. Shamilzadeh had no idea at that time that they had.

He walked in, fully confessed, and for the next five years provided the Government with a roadmap of what had taken place at Allou, including his involvement; and you have the Government's letter. Mr. Shamilzadeh's cooperation was described as nothing short of invaluable and extraordinary.

So, in addition to the last five years that Mr. Shamilzadeh has spent cooperating with the Government and trying to make things right and, granted, he obviously knows that he'll receive a benefit but he has been probably the most significant cooperator I've ever seen, you know, when I --as a prosecutor or a defense attorney and/or at least I've been involved with.

So, I ask the Court to take all these factors into consideration; and while the fraud of Allou was enormous, Mr. Shamilzadeh, I'd ask you to keep his role in perspective.

Mr. Shamilzadeh has always lived a simple and honorable life. As you are aware from the presentence report, he has lived in the same one-bedroom apartment on East 8th Street for 27 years. He gives --he has over the years given away probably somewhere between one third to one half of his income to various charities. He's lived alone virtually his whole life. He's a simple man. He's lived a good life and an honorable life and that was his life before his unfortunate participation in Allou and it's been his --it's been his life since.

He's 61 years old. He's had various medical conditions. I ask that you --your Honor look at the totality of the circumstances and, after hearing from Mr. Shamilzadeh, we would respectfully ask you to consider imposing an alternative sentence to incarceration, one that will obviously measure deterrence with mercy and take into account Mr. Shamilzadeh's rather unique situation.

Thank you, your Honor.

THE COURT: Thank you, Mr. Simon.

You have a right to speak before sentence is imposed. Is there anything you'd like to say?

THE DEFENDANT: I would, your Honor.

First and foremost, I would like to apologize to the Allou investors. I would also like to apologize to Mr. Barry Krasner and his associates at Congress Financial who provided Allou's revolving line of credit and to all the bankers and financiers who loaned and lost money to Allou.

These men and women entrusted me and honored me with their friendship, and I betrayed it. No matter the intent and purpose, they lost money during my watch; and for that I'll forever be in their debt. It's not a burden that I carry easily.

I would like to apologize to my mother for bringing dishonor to my father's house and to my brother Solomon, Eli, and Simon for connecting shame to our name. I have always been proud of the Shamilzadeh name because of the good works that have always been connected with it. It is my sincere intention to focus my efforts on rebuilding that name.

Finally, I'm grateful to the prosecutors and agents for granting me an opportunity to do some good and in the process help myself.

I made terrible mistakes, your Honor; and I deeply regret those mistakes. I can only assure the Court that my life from this point forward will not be marred by similar acts.

Thank you, your Honor.

THE COURT: Thank you.

Mr. Faughnan?

MR. FAUGHNAN: Yes, Judge. The Government moves to permit the Court pursuant to Section 5k1.1 to depart from the guidelines because of Mr. Shamilzadeh's extraordinary cooperation over the course of the past four years in the investigation, prosecution, and conviction of seven other individuals associated with the Allou fraud.

I think the most significant part of Mr. Shamilzadeh's cooperation was the timing. In April of 2003 he contacted the office and asked to come in for an interview. I was aware of the name, but he didn't know that we were aware of him and the Allou fraud. We had begun investigating the bribery scheme back in January of 2003, and we were in the midst of an undercover operation purely focused on the bribery scheme which we thought was just part of an insurance fraud.

We had just become aware literally days before

Mr. Shamilzadeh called that there was a broader financial fraud at Allou. We had been contacted by the banks and had met with them probably the week before we met with Mr. Shamilzadeh.

So, at the time that he contacted the office, I think it's fair to say that it was predictable to a smart individual that a criminal investigation, you know, very well may ensue but he didn't know that and his attorney didn't know that we were investigating and the public wouldn't learn that the Government was investigating Allou for another four months when we made arrests in the case.

That's established by the fact that we actually continued to do successful undercover tapes for months after Mr. Shamilzadeh first came in.

I agree with Mr. Simon that what Mr. Shamilzadeh ended up doing was really providing a roadmap to the Government at a very early stage that enabled us to uncover all aspects of this fraud. He was present at Allou shortly after the inception of the fraud in the late 1980's. He was able to describe to us how the fraud began, how it developed over time, became more sophisticated; and he was able to identify virtually all the participants in the fraud.

He met with the Government approximately two dozen times over the course of four years while we were initially investigating the case, prior to the arrests of the other defendants, then when we were preparing the case for trial, and then ultimately while we were preparing our sentencing presentation regarding the Jacobowitzes which occurred last summer and which, as your Honor will recall, was quite an elaborate proceeding.

I always found Mr. Shamilzadeh to be candid and forthcoming during the course of his cooperation and that was when the information he was providing clearly was going to be damaging to his own position and I think a good example of that was that we designated him as a manager of this conspiracy, even though to be fair he really didn't supervise other participants in the conspiracy. We designated him as a manager because he admitted to us that he had played an important role in the recruitment of another key participant in the conspiracy, and that was Irvin Brown who was the head of Allou's computer department.

Mr. Shamilzadeh volunteered to us that he was the one who went to Herman and Victor Jacobowitz and told them that they should bring Brown into the conspiracy because Brown was the only one who was going to be able to automate aspects of the fraud and make it less likely the auditors would uncover the fraud.

It was his admission of the role he played in recruiting another member that prompted us to designate him as a manager, although otherwise really no other factor would have led to that and that was purely --we would have had no way of knowing that apart from Mr. Shamilzadeh's admission.
The guidelines obviously are extremely high; and although I think it was reasonably foreseeable that the losses were reasonably foreseeable in this case, I think it's also fair to say that Mr. Shamilzadeh did not fully know the extent of the accounts receivable and inventory fraud while the fraud was occurring. There were substantial parts of the fraud that the Jacobowitzes excluded him from.

So, although they essentially brought him in on what he figured out and what he would be useful to them in furthering, he wasn't brought in to all aspects of the fraud.

I mean, for instance, the Jacobowitzes set up approximately 16 shell companies in Brooklyn and around the world. Mr. Shamilzadeh didn't know which companies were the phony companies. He wasn't brought in on that. He didn't know how much money Allou was sending to these companies and then how much money was being diverted from those companies back to Allou. He didn't know how much of the money was being diverted into private real estate transactions for the Jacobowitz' benefits. He didn't personally divert any Allou money into any private investments of his own; and, significantly, when he came in, while he was coming in to attempt to cooperate, the Jacobowitzes were involved in this bribery scheme that he didn't know about and wasn't involve in.

That's just kind of a summary, I think, of the aspects of the fraud that he wasn't involved in, although still he was an important participant in the fraud principally in assisting the Jacobowitzes in hiding the fraud from the auditors.

In sum, I think it's fair to say that Mr. Shamilzadeh was the most important cooperator in this complex corporate fraud. He cooperated at a very early stage, and his cooperation was instrumental in securing the guilty pleas of the other seven principle participants in the fraud.

For all those reasons I --we filed our 5k motion to permit your Honor to depart from the guidelines.

THE COURT: All right. Anything further, Mr. Simon or Mr. Shamilzadeh?

MR. SIMON: No, your Honor.

THE DEFENDANT: No, your Honor.

THE COURT: Well, you do seem you've had a long time to deal with the fact of your crimes, longer than most, given the course of your cooperation; and this is an impressive sentencing memorandum. These letters on your behalf and your own letter persuade me that for someone who was engaged for such a long period of time in such a sophisticated and large fraudulent scheme, there's an awful lot of good in you. It's manifested itself in a number of ways and significantly before the prospect of any criminal case was on the horizon.

The --this guideline range is imposing, driven by the size of this fraud but in that regard there are a number of mitigating factors. These guidelines are driven by the amount of the fraud without reference to, for example, the amount that went into your own pocket, without sufficient reference to the respective role you and your own co-conspirators played in obviously --at least it's obvious to me the role played by the Jacobowitzes dwarfs in terms of criminal culpability the one played by you, notwithstanding the fact you're the chief financial officer.

I hadn't focused until these submissions about those respects on which you were cut out of the --not cut out of but kept in the dark with regard to significant components of this gigantic cancer of ongoing fraud.

The fact that you --it may well be that to my mind that the most significant thing about your cooperation is its timing. I hear Mr. Faughnan telling me that or at least chief among were the important characteristics from him from his point of view is the timing. It's probably the most important to me. Mr. Simon hit it --hit what I thought was the important point right off the bat.

You had an investigation at the time, Mr. Faughnan, but it was covert and you're convinced that Mr. Shamilzadeh didn't know that he was under investigation?

MR. FAUGHNAN: That's correct, Judge.

THE COURT: It means an enormous amount to me in terms of imposing a sentence that not just reflects the seriousness of your criminal activity which it must but it also reflects a proper and appropriate incentive for people situated similarly to the way you were situated to come forward, unburden themselves, and, as you put it so correctly in my view, be able to do some good while at the same time helping themselves.

The prospect of a sentence that does not include incarceration, which is explicit in the papers submitted by your lawyers, is a daunting one for no other reason than it might fail to promote respect for the law which is one of the things a sentence must do for someone who participated so integrally in a fraud from, as far as your piece of it is concerned, cost financial institutions, what, $110 million?

MR. FAUGHNAN: Yes, I think the latest figure for the --may I have the indictment?

At this point, Congress' loss is approximately $110 million.

THE COURT: Mr. Shamilzadeh is being held accountable in terms of guidelines and restitution only for the financial institution?

MR. FAUGHNAN: That's not correct. That's one thing I had meant to correct with Mr. Simon. I'm sure he misspoke when he said that he wasn't involved in the insurance fraud. Mr. Shamilzadeh was.

THE COURT: The fire marshal -

MR. FAUGHNAN: He wasn't involved in the bribery.

MR. SIMON: That's what I meant, the fire aspect.

MR. FAUGHNAN: Exactly. He knew that inflated numbers were being submitted to the insurance companies but he had no idea concerning the circumstances of the fire and he had no idea that they were attempting to bribe a fire marshal.

MR. SIMON: That's what he was referring to, your Honor.

THE COURT: The restitution paragraph in the addendum refers only to the financial institution victims. Should it also refer to the insurance victims?

MR. FAUGHNAN: Yes, it should, Judge. It actually references the insurance loss.

THE COURT: Twenty-eight does but not the sentencing options. So -

MR. FAUGHNAN: The total restitution should be $176,550,000.

And the insurance companies are enumerated in the original presentence report.

THE COURT: Okay. In what paragraph?

MR. FAUGHNAN: Paragraph 27.

THE COURT: Okay. These details, I mean, says something about the size of the fraud that an additional 70 million doesn't really alter the point, the point being it would be unusual for the sentence that Mr. Simon requests on your behalf to promote respect for the law if that sentence didn't include incarceration.

In fact, you know, one might say how could, no matter what the timing of the cooperation, no matter how essential you were to the prosecution of the more culpable participants in this crime, how do you justify an intelligent, accomplished businessman such as yourself committing this type of crime and not being sent to jail, not being, having the punishment include that type of condemnation, the most significant form of condemnation a sentencing judge in a financial crime can mete out?

But nothing should ever be out of bounds and I've struggled with your lawyer's request, struggled with it throughout the presentations I've heard here, and I conclude that a sentence that doesn't include incarceration is appropriate here. Alternatives to incarceration exist that can carry both the community and this Court's condemnation of your conduct but channel it in a way that's more constructive, given your significant chartable works and contributions before this case, given the extraordinary timing of your cooperation and its nature, given your age and your physical circumstances. I don't think the goals of sentencing here require you to be incarcerated.

I'm placing you on probation for a period of five years. One special condition of probation would be that you be in home detention for a period of six months.

Another is that you perform 500 hours of community service. It strikes me that you can do some good in your community. You already have. It seems to me you deserve it. The combination of circumstances in your case makes you worthy of serving your punishment in a manner that's a little more constructive than going to jail.

There's a restitution order that you must comply with as another condition of your probation. The total amount of restitution is --correct me where I go wrong here, Mr. Faughnan --$176,550,000.

To the financial institution victims identified in paragraph 90 of the addendum, Citibank N.A.; La Salle Business Credit, Inc.; Bank Leumi, USA; and Congress Financial Corp., there's a combined restitution obligation of $110 million.

To the insurance carrier victims Lloyds of London is owed $12 million; Travelers, $5 million; Seneca, $4,150,000; Zurich, $100,000; Chubb, $300,000 for a total, if our arithmetic is correct, of $21,550,000?

MR. FAUGHNAN: Correct, Judge. There was one other financial fraud victim, your Honor, RFE Investment Partners.

THE COURT: Right.

MR. FAUGHNAN: In paragraph 91.

THE COURT: That's the $15 million?

MR. FAUGHNAN: Yes.

THE COURT: And $15 million to RFE.

The payments you'll make during the course of your probationary period will not be to these victims. They'll be to the clerk of the court, and you'll make payments equal to 20 percent of your gross monthly income commencing immediately.

There's no fine. I want your financial wherewithal during the period of your probation to enure to the benefit of your victims, not the Government.

There's a 100-dollar special assessment. It's just a single count conviction, correct?

MR. FAUGHNAN: Correct, Judge. There's also an order of forfeiture, Judge.

THE COURT: Yes, Ms. Nandan, do you have it?

MS. NANDAN: I do, your Honor.

THE COURT: Did you see it, Mr. Simon?

MR. SIMON: Yes, Judge.

THE COURT: Is there any objection to it pending as part of the judgment?

MR. SIMON: No, your Honor.

THE COURT: That's what I'll do. I've just signed the order of forfeiture. Compliance with it will be made part of the judgment.

Is there anything that I haven't addressed that I should have addressed?

MR. SIMON: No, your Honor, not that I'm aware of.

MS. NANDAN: No.

THE COURT: Have a good day.

THE DEFENDANT: Thank you, your Honor.
(Whereupon the proceedings adjourned.)